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ABSTRACT

A two-year informational study was conducted to determine characteristics of the present full-time equivalent (FTE) system of funding in the state of Colorado. Its objectives were (1) to analyze flow of state and federal dollars to the program level within the four delivery systems of postsecondary vocational education, (2) to analyze total institutional dollar flow by obtaining fiscal data on sources of revenue and expenditures from general studies and occupational studies, (3) to revise and improve the fiscal reporting form presently in use in relation to postsecondary vocational education, (4) to provide accurate and manageable fiscal data to local decision makers through a revised financial management form, and (5) to develop recommendations concerning improvements and alternatives in funding systems and reporting procedures. It was concluded that there is no organized way of accurately reporting postsecondary vocational information. The largest single problem with the research instrument was lack of identification of equipment costs. General studies information was useful as general reference but not for identification of trends. Definition of educational terms varied considerably between institutions. Differences between institutions' governance and funding were not conducive to comparison. (Extensive appendixes include the survey instrument, data charts, bibliography, and glossary.) (YLB)

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ED194695

IMPROVEMENT OF POSTSECONDARY VOCATIONAL FUNDING
--The Present and the Alternatives

Technical Report

for

Postsecondary Funding Committee

(Subgroup of Colorado Council
of Local Administrators)

June, 1980

All information contained in this document has been reviewed by members of the above mentioned committee in completion of objectives for the research grant, RCU 78R-03, entitled, "Improvement of Postsecondary Vocational Funding."

State Board for Community Colleges and Occupational Education
1313 Sherman Street
Denver, CO 80203

CE 025 809

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Pueblo Vocational Community College
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ABSTRACT

An informational study was conducted to determine characteristics of the present FTE system of funding in the state of Colorado. At the same time as data was collected, a reporting format was tested for postsecondary institutions. The process revealed questions concerning definitions of technical terms and data comparability, as well as trends in factors influencing costs per FTE. Although preliminary information was collected for discussion of alternative methods of funding, time limitations prevented full exploration of the effects of any changes on institutions in Colorado.

I. INTRODUCTION

A. Development of Colorado Postsecondary Funding

Postsecondary education of less than a baccalaureate degree in Colorado had its beginning in the late 1920's with the formation of locally-supported two-year colleges (Ubbelodhe 32). These schools were established by vote of the people to serve the needs of those local constituents who were isolated from many higher education institutions by distances and terrain. These local district junior colleges were primarily funded by a mil levy on the local tax base. Tuition, fees, and specific ownership taxes also provided some income. Governance consisted of a local committee or council of trustees responsible for policies and procedures in each institution. In the 1960's, the state government implemented a variable flat grant program for these institutions based on student-FTE (S-FTE) attending. As of 1980, this grant program provides a base rate of reimbursement for all S-FTE, with an additional amount being reimbursed for those FTE enrolled in an occupationally approved course.

Since most urban residents had easy access to the various four-year institutions, the need for two-year educational alternatives in these areas was not recognized until 1967. At that time, the state legislature created two urban community colleges (Community College of Denver and El Paso Community College--now Pikes Peak Community College) with the same mission as local district junior colleges and left the option open for any junior college to vote to join the "state system" community colleges. The funding and governance of the these two-year institutions were structured similarly to the four-year institutions in that they received 100 percent funding from the state legislature. No taxes could be levied and no other outside sources of income could be used without legislative authorization. The State Board for Community Colleges and Occupational Education (SBCCOE) was created to serve in the same capacity to these two-year schools as the State Board of Agriculture serves Colorado State University. Although five local district schools voted to join the newly created community colleges, several others chose to remain separate and remained governed by local councils or committees. Each "state system" institution submitted a request through the SBCCOE for annual budget needs and the legislature appropriated the final amount directly to the institution.

In 1970, the area vocational school concept was implemented in Colorado. The state definition of an area vocational school, which complied with the federal definition, stated that an area vocational school must offer programs for secondary, postsecondary, adult, and disadvantaged/handicapped in five of the seven vocational service areas and could be organized by any entity willing to sponsor the facility. This entity could be a community or junior college, a specific school district, or a board of cooperative services (BOCS). The community/junior colleges which fit the above definition were indentified as "designated" area vocational schools. Those controlled by one district or a BOCS were specifically legislated as units in 1973 and were considered "independent" entities in reporting procedures, hence, the name Independent Area Vocational School.

The independent area vocational schools received support for the secondary portion of programs from the district(s) served. The postsecondary element was funded by the state government through a flat grant program of reimbursement. Each independent area vocational school presented its own needs to the legislature and, based on costs, received a grant per student-FTE up to $1,175. As of 1980 the reimbursement rate for independent area vocational schools is tied to local district rates, in that an AVS can be reimbursed up to the local district level which increases by 7% each year (1980 rate is $1345).

During the period from 1940-1970, two other institutions were also offering postsecondary vocational education. Mesa College started as a local two-year institution but changed to a four-year college and was brought under the control of the Trustees of the Consortium of State Colleges. However, it had the added aspect of offering postsecondary vocational education and being a designated AVS which the other four-year colleges did not. Pueblo Junior College started as a two-year school, became a four-year technical school (SCSC) and then a four-year university (USC) with a vocational component. As part of the university, the postsecondary programs were administered by the State Board of Agriculture. In July 1979, the vocational postsecondary component was again separated from the university and became Pueblo Vocational Community College as part of the state system community colleges and came under the governance of the SBCCOE effective January 1, 1980.

Each of these postsecondary education delivery systems outlined so far, developed as the need arose and had similarities in curriculum. However, governance and funding sources were and are different for each system. The attached chart (page 6) serves as a summary of those differences and covers only the primary sources of funding of the various institutions. Each system and each institution within those systems has specific limitations of support and/or governance.

For readers not familiar with educational terms, a glossary of terms is included in Attachment E.

GENERAL CHARACTERISTICS
of
POSTSECONDARY EDUCATIONAL FUNDING
(containing a vocational component)

	Independent Area Voc Schools	State System Community Colleges	Local District Colleges	Four year school-Two year program
State Fund Appropriation System	Direct Grant-PER FTE (based on legislature analysis)	State Appropriation (including tuition)	Direct Grant per FTE *	State Appropriation (including tuition)
Other Income	Tuition (set by legislature)	none	Local-established tuition	none
Governance	3 district boards & BOCES	SBCCOE	Local Committee	Trustees Consortium
Control of number of FTE	Legislature & SBCCOE	Legislature & SBCCOE	Legislature	Legislature
Control of Reimbursement Rate/FTE	Legislature	N/A	Legislature	N/A

* Figure varies for general studies and occupational education.

Chart Explanation:

For each educational delivery system, the method used by the state for allocating funds is listed on the chart. Other possible sources of income are also listed, although no unrestricted federal funds or sponsored dollars are included. The type of governance is also identified for each system. Since student-FTE and reimbursement rates affect some delivery systems, the control of these items is included.

[illegible]

B. Project Development

In August 1977, members of the Colorado Council of Local Administrators (a group of vocational administrators) formed several "concern groups" to discuss and develop plans of action in various areas of vocational education. At that time, a group composed of a person from each type of postsecondary vocational institution formed to discuss postsecondary funding. After several meetings, it was discovered that there was no standard basis for discussion of the various funding systems and that the vocational reporting form (VE 115) was not representative of actual postsecondary expenditures. Because of the complexity of the present system, there was concern that funding decisions were being made with less than adequate knowledge and based on poorly reported information. As a consequence, the committee applied for and received a grant in July 1978, through the State Board of Community Colleges and Occupational Education to meet the following objectives:

1) To analyze the flow of state and federal dollars to the program level within the four delivery systems of postsecondary vocational education.

2) To analyze total institutional dollar flow by obtaining fiscal data on sources of revenue and expenditures from general studies and vocational studies.

3) To review and improve the fiscal reporting form presently in use in Colorado in relation to postsecondary vocational education.

4) To provide accurate and manageable fiscal data to local decision-makers through a revised financial management form.

5) To develop recommendations for Colorado Council of Local Administrators and the State Board for Community Colleges and Occupational Education concerning improvements and alternatives in funding systems and reporting procedures.

Although designed to last six months, the project extended for two years in an effort to finalize a reporting form and meet the other objectives. Also, the data from the project was the chief source of information for the state staff in meeting a request for cost data from the state legislature in spring of 1980. Data collection and form revision took more time than expected, with the result that only background data was collected on alternative methods of funding and characteristics of the Colorado FTE system.

At this time, the CCLA Postsecondary Funding committee is of the opinion that all objectives for this project have been completed in an adequate fashion.

II. PROCEDURES AND METHODS

A. Instrument Development:

As the CCLA postsecondary funding committee started their discussion, it was discovered that there was no data available from which to decide the merit of the present funding system or evaluate an alternative method of distributing funds. Since postsecondary data was already being collected by state board staff members on a form that was designed for secondary institutions, the committee of vocational administrators decided to revise that reporting form to relate more closely to the postsecondary situation, while at the same time collecting base data on the FTE system of funding. It is important to note that requests for participation were limited to those institutions offering postsecondary vocational courses, since that was the major emphasis of the study. If an institution also offered general studies/transfer courses, those were also included in data collection. However, institutions offering transfer courses but not vocational programs were not included. The vocational aspect of the Department of Corrections was not included since it is a one-of-a-kind operation and does not compete for FTE with other public institutions. One type of postsecondary delivery system (a four year school with a two year component) chose not to participate due to limited data access and minimal state funding. Since one facility of this type was in transition to a separate two year vocational community college, its data was included in state system community college data. Therefore, only three of the four types of delivery systems at the postsecondary level are represented in this report.

In order to determine the relation between institutions and types of delivery systems in dollars being spent on vocational education, the same form was used for data from general studies/transfer courses in community colleges. This data was used as an overall reference point and was not used in detail.

B. Data Collection

The base data for this study was collected with a form similar to the present state vocational reporting form VE 115. The format and requested information were a combination of those items needed by state staff members and those that the local administrators felt were important for internal management and information. The survey instrument requested actual expenditures by both OE code for vocational divisions and broad two-digit HEGIS codes for each discipline offered in the institution for the fiscal years 1977-78 and 1978-79. The OE code, as used for this study represented only those courses approved as occupational by state staff for either a degree or certificate; the HEGIS two-digit code represented the remaining student-FTE for the institutions. It was assumed that both of these codes were consistently used throughout the state.

The information from the instrument was used for the computation of direct costs per S-FTE served in a specific code, indirect (overhead) costs per S-FTE and total costs per S-FTE in that OE or HEGIS code. Direct costs were reported as the actual dollars spent in support of instruction. Indirect costs were allocated based on the percent of the institutional S-FTE served in that code category. Total costs were a summation of the direct and indirect costs not including any sponsored portions of the code area (i.e., all dollars were to be current expense dollars derived from state or local sources).

A separate form was used for reporting extraordinary costs (defined as <u>one time</u> expenditures for rentals, building remodeling, etc.) in order not to inflate code costs during any one year. In general these types of expenses are covered by special funds or insurance and represented only a small part of acutal costs.

In order to help institutions cross-reference costs and to better describe the flow of dollars within institutions, a "revenue source" instrument (Instrument II) was also used in most cases. The total expenditures from Instrument I (code category data) plus the extraordinary cost data were expected to balance with revenue information.

The form was pilot-tested, revised, and presented for voluntary participation to all twenty-one institutions across the state offering postsecondary vocational education. A complete set of instructions was developed to explain requested items and methods of allocation, taking into account as many delivery system variations as possible. All institutions received the instructions and forms during a personal interview with the project coordinator. Following the first collection of data, the importance of this information indicated the need for another revision and collection of data with the input of all institutions. Seventeen of twenty institutions offering postsecondary education participated in data collection for this report. Three institutions were unable to participate due to lack of personnel familiar with the internal figures or accounting problems. There were four local district junior colleges, six independent area vocational schools and seven state system community colleges. The vocational community college was grouped with state system institutions due to similarities in structure and funding patterns.

C. Representation of Data

The data from individual institutions was aggregated by type of delivery system in order to present a state-wide view of the FTE system of funding. The following procedures were used in obtaining the information found in the charts in attachment C:

1. Costs by OE or HEGIS code were broken into direct instructional costs, indirect instructional costs, and total costs per S-FTE served in the code category for each of two years (1977-78 and 1978-79). A statewide average of all three costs was taken for each code area.

2. Direct, indirect and total costs were grouped by type of delivery system in each code and averaged, yielding a system average.

3. A range of the reported costs, state-wide, was noted along with the type of delivery system reporting each extreme.

4. Those two extreme responses were removed and a "trimmed" average obtained. This procedure was only done on codes with four or more responses.

5. Reported revenues were balanced against totaled reported code costs as a cross-reference for data collection methods.

6. Delivery system averages of "total revenues per FTE" for each year were charted in conjunction with average "total costs per FTE" by system. Ranges for average costs per FTE were also noted.

7. Revenues for local district colleges and state system colleges were requested to be allocated to general studies, occupational and general operating budgets. Although not all institutions allocate funds to one of these categories, these reported figures were used as an indication of the revenue per occupational-FTE for each year.

8. Only those code categories with at least one response from each of the three delivery systems were deemed to be related to a discussion of characteristics of the FTE system in Colorado and were the only codes used as basis for recommendations.

Once charted, the data served as a basis for discussion of further form revisions, characteristics of Colorado funding, and alternatives to the FTE method of funding.

D. Study of Funding Alternatives

A search of literature was conducted, as well as a one-page survey of other states, in order to determine characteristics of possible alternative funding. No other state was found to have a multiple funding system for postsecondary institutions. Most states used some form of the FTE system, although as Douty (4) found, very few had common definitions of the term FTE. Several used a system of paying by student contact hour, while others used formulas based on a variety of factors such as ability-to-pay and manpower needs. Several also used a form of cost analysis for determining payments.

Since Colorado has four methods of funding for four types of institutions, as noted in the Introduction, it was felt that adoption of any one model of funding would be virtually impossible to accomplish without major institutional and therefore legislative changes. For that reason the committee took the position of first listing common factors for funding (such as student headcount) and then determining differences and "exceptions" that needed to be accomodated for each institution. Using these ideas, the initial thrust of the committee was to develop at least a more comparable system, if not a more equitable system, of funding for all institutions. A task force was established to develop a specific model using aspects from systems in use in other states; however, due to lack of data and time limitations, no specific model could be developed. Therefore, the recommended reporting form should be used to collect data on which state staff can base further study of funding alternatives.

E. Project Limitations

As noted in the previous sections, this study was designed by a committee of administrators as an informational tool from which to launch discussions concerning postsecondary funding. Discussions were intended to center around the role of the FTE system of funding in the distributions of state dollars. A revision of the present occupational reporting form served as the vehicle for collecting the data while at the same time field testing that form. Based on information collected from within the state, other methods of funding education were also analyzed for application to the delivery systems in Colorado. A complete cost analysis or cost-benefit analysis was not intended to be the result of this study; therefore, many variables that would influence either a complete cost analysis or cost-benefit analysis were not addressed in this study. The following list of such variables should help clarify the limitations of data collected by this study.

1. Indicators of quality of instruction and faculty work load were not defined between institutions.
2. Start-up costs and equipment replacement/inventory were not specifically accounted for or identified.
3. Effects of legistative mandates, administrative structure, and institutional mission (e.g., off-campus programs, public service) were not specifically surveyed for their effect on unit-cost.
4. Although capital reserve funds, supplemental appropriations and student fees and tuition may play a role in covering overhead costs, the major emphasis was on dollars received based on FTE.

Since there had never been a state-wide coordinated study of postsecondary eudcation before this, several "hidden" problems were encountered that were not previously identified in cost analysis studies. The variation between institutions and between delivery system categories in accounting procedures and definition of the components of direct and indirect instructional costs limited comparability between specific institutions. This was especially true for smaller institutions without computer access, where, in some cases, the data was not available in any form. The man-hours required to collect data by hand in the method prescribed were prohibitive. Therefore, the best effort at data "distribution" was accepted, although data quality suffered.

Another "hidden" comparability problem resulted directly from the present funding methods - i.e. definition of FTE. Area vocational schools and local district colleges are reimbursed for expenditures based on student-FTE (S-FTE). State system community colleges are appropriated funds based upon faculty (staff) FTE (F-FTE), student-FTE, and the corresponding student/faculty ratio. There is no standard method for equating actual S-FTE and F-FTE in a reimbursed vs. a lump sum funding system.

Although general studies/transfer data was collected, it became obvious that the data had no point of reference, since this sort of reporting had never been done before. The overall totals were used, but specific HEGIS code information was deemed too inaccurate to analyze in depth.

Perhaps the most serious limitation resulted from time-pressure. The optimum situation would be a collection of data as it was generated rather than historical data manipulation. However, pressure from state legislators for data in six months forced rapid collection and charting. Also, desired data characteristics were not defined by state officials, which required a "re-collection" of information by other sources.

III. Observations and Trends

A. Occupational Education Base Data:

Of the 161 OE codes used in 1977-78, 109 had two or fewer responding institutions; 36 had three to five responses; 7 had six to ten responses; and 9 had eleven or more responses. In the 1978-79 reports, of the 157 codes used for occupational education, 103 codes had two or fewer responses; 36 had three to five responses; 10 had six to ten responses; and 8 codes had eleven or more responding institutions.

Number of institutions responding	1977-78		1978-79
1-2	109		103
3-5	36		36
6-10	7		10
11 or more	9		8
	161	Total Codes	157

For the purpose of this report, the major emphasis will be on those codes that include at least one response from each of the delivery systems.

Direct Cost per FTE - The direct costs per FTE within the occupational categories showed a tendency to rise over the two years studied. This is most likely due to inflation in the price of instructional supplies and faculty increments. In one or two instances direct costs fluctuated to extremes within a specific code. There are a number of possible causes for this which were not directly identified by this study: 1) A variation in student-FTE generation between years; 2) A newly started program which requires intensive investment for the S-FTE served; 3) An administrative decision to emphasize or de-emphasize a code area (e.g., to update another area).

In 1977, there were 24 of the 161 occupational codes that had at least one response from each of the three postsecondary delivery systems. Although there was variance in codes, there were also 24 codes of the 157 codes in

1978 with at least one response from each system. In order to analyze delivery systems, the average for each system was compared to the averages of the others in that code for that year and ranked as "higher than" or "lower than" the other systems.

Example:	Average Direct Costs / S-FTE	
14. 0100	Area Voc. School	highest average
1977-78	State System	mid average
	Local District	low average

The following pie chart (Figure 1) indicates the percentage of high and low reported averages for direct costs per student-FTE. A mid-range chart was not included, since the extremes of the figures are more indicative of trends.

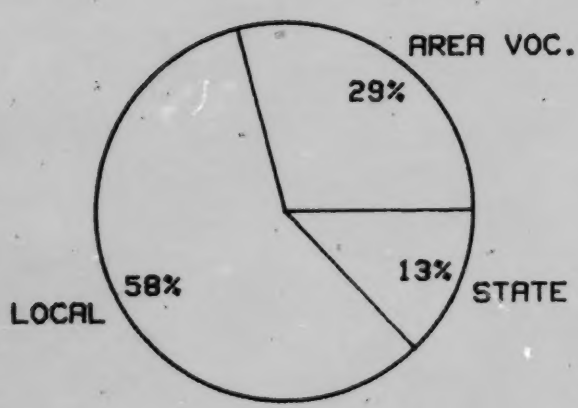
In both 1977 and 1978, the local district colleges responded with the "highest average" for direct costs of the three systems 58 percent and 50 percent of the time. The area vocational schools were at the other extreme with "lowest average" of the three systems 58 percent and 54 percent of the time (See figure I).

Figure I: Percent of responses in high or low categories by year and system

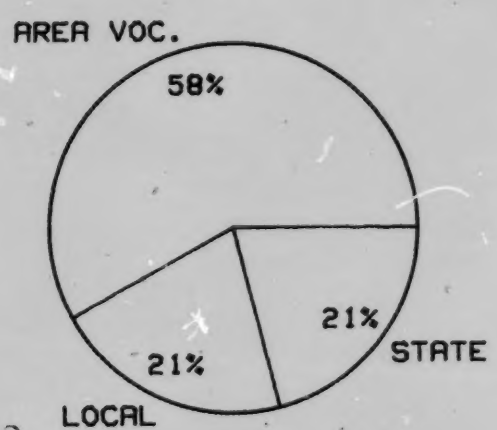
DIRECT COSTS PER S-FTE
(occupational codes)

1977-78

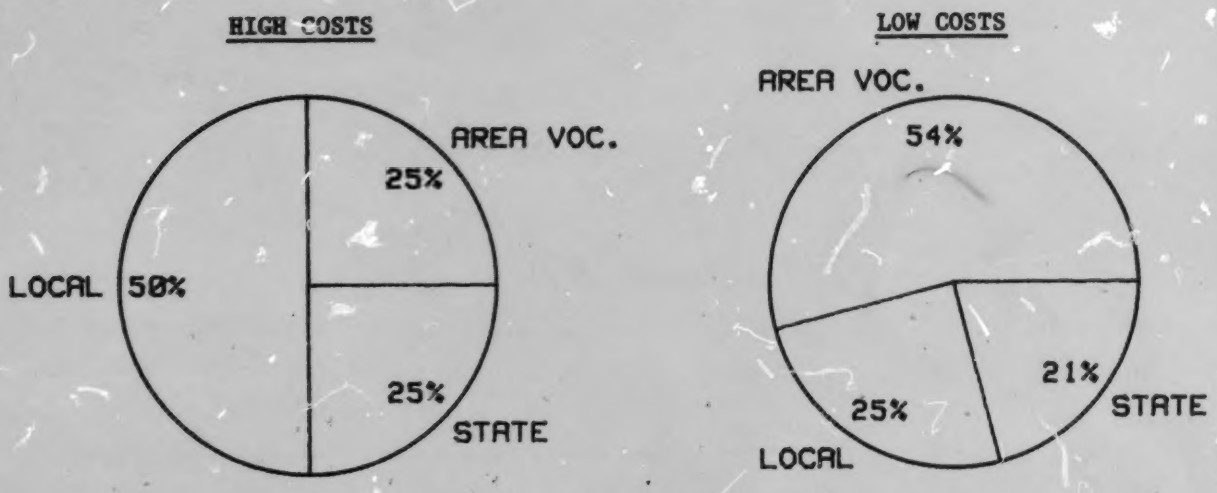
HIGH COSTS



LOW COSTS



1978-79



Since faculty salary is the largest investment in direct instructional support, it is expected that older institutions with longer tenured staff would show higher direct costs per FTE. Another contributing factor is the increased need for travel in rural institutions offering off-campus education, as most local district colleges do. On the other hand, area vocational schools are less apt to have faculty with a long tenure and less off-campus travel.

Indirect Costs Per FTE - Again, between years, indirect costs showed a tendency to rise across all occupational categories. The definition of indirect cost as well as the fact that the total indirect cost was pro-rated across all codes in an institution tended to reduce the wide extremes that are seen within code categories for direct costs.

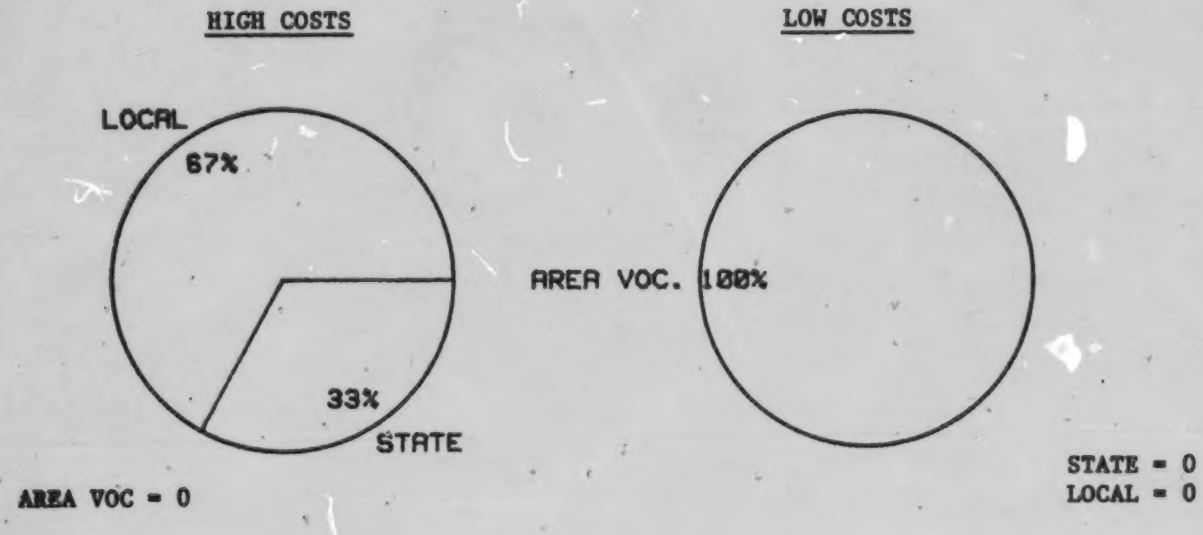
Using the same ranking procedures, a pie chart of indirect costs per S-FTE was developed (figure II). This clearly indicates that area vocational schools reported lower average indirect costs than either local or state system schools (100 percent of low responses in 1977 and 96 percent, in 1978-79).

Figure II: Percent of responses in high or low categories by year and system

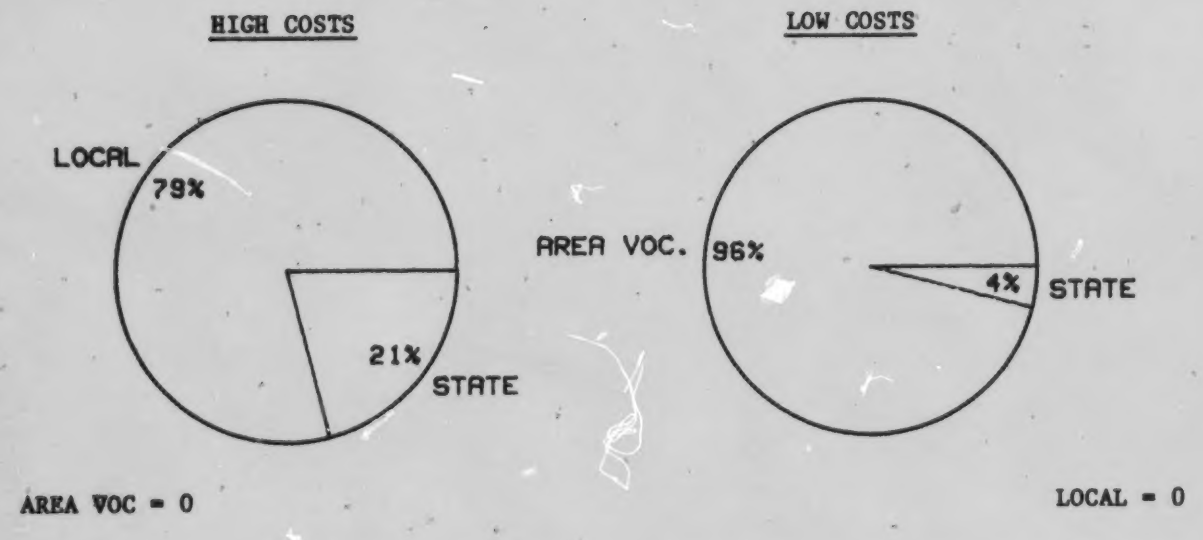
INDIRECT COSTS PER S-FTE

(occupational codes)

1977-78



1978-79



When missions statements, legislative mandates, and administrative structures are considered, this discrepancy is more easily understood. The stated purposes of the two-year institutions are specifically post-high school education for transfer to higher education, occupational training or personal enrichment. Two-year institutions have facilities, support services, and support personnel to serve two main curriculum divisions and added responsibilities related to that philosophy. Area vocational schools also have facilities to maintain, but in general those facilities are not as extensive, and support services in the form of libraries, gymnasiums, etc., are non-existent. Independent area vocational administrative structure is also simplified with only one curriculum division to serve.

Between local district and state system institutions, the local districts were also high in comparison. After discussion and a survey of study participants, it was discovered that there is wide variation between institutions and delivery systems in expenditures classified as "indirect costs." Following is a partial list showing variations in aspects of institutional operation which have been included in indirect costs by each delivery system. All items listed are paid from current expense budgets.

Local District Junior Colleges

PERA (12.1%) - administrative
legal/lawyer fees
tuition waivers
*busing of students
*competitive athletics
personal equipment (helmets, etc.)
*credentialing fees
controlled maintenance
parking lots
unemployment insurance
hand tools for classes

State System Community Colleges

PERA (10.6%) - administrative
*credentialing fees
hand tools for classes

Independent Area Vocational Schools

PERA (12.1%) - administrative
Budget audits
legal/lawyer fees
controlled maintenance
unemployment insurance
*busing of students

Items with * indicate that not all institutions of that type pay for that item.

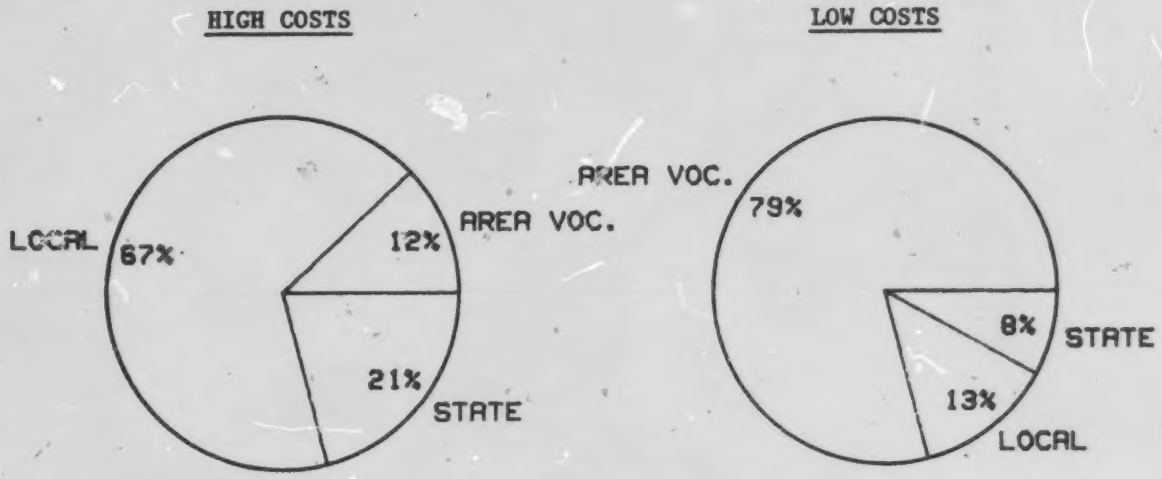
Again, the differences between the institutions in the three funding systems clearly influence costs per student FTE.

Total Costs per FTE - Since total costs were a summation of direct and indirect costs, there is an obvious relation between total costs per FTE and previously mentioned trends. Figure III presents this data graphically.

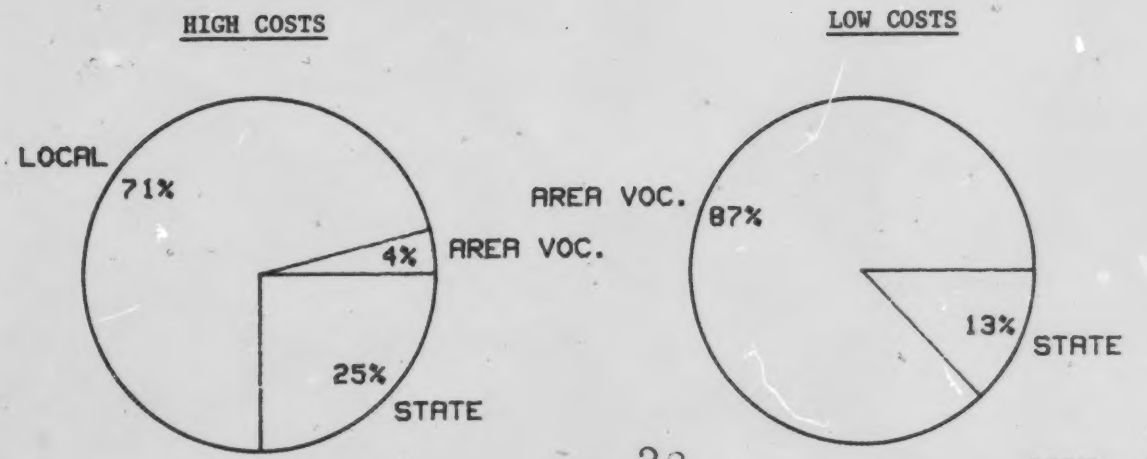
Figure III: Percent of responses in high or low categories by year and system

TOTAL COSTS PER S-FTE
(occupational codes)

1977-78



1978-79



LOCAL = 0

Local district schools may appear high for reasons of locale, off-campus education, and tenured staff. It is also possible that more flexibility within that type of delivery system allows them to give instruction more support. It is obvious that the portion of indirect costs paid from current operating budgets plays a large role in unit-cost figures.

Summary: It must be noted that this study attempts to represent "what is" in the state. Consequently, the figures do not show the optimum situation for education nor do they present any quality information--only the ability to live within limited resources. Figures that remain constant in a code area may reflect inflation, fund cuts or other methods of "living on a budget."

B. Revenue Data

A report on sources of revenue, excluding sponsored programs and grants, was requested from each participating institution. The information was intended to serve as a cross-reference for code expenditures and as a source for discussion of the differences between postsecondary delivery systems. The figures were also designed to give vocational administrators a better perspective of the position of their division in relation to other divisions in other delivery systems.

In order to check quality of data presented, the totals from all code expenditures were compared to the total revenues from various sources with the assumption that this represented the current expense budget of the institution. In 1977, there were instances of institutions reporting from 1.2% of expenditures exceeding revenues to 11.1% less than total revenues. Of seventeen institutions giving revenue data in that year, twelve were within 1% of the revenues. In 1978, expenditures ranged from 21% in excess of revenue to 16.3% less than revenues. Five of the institutions were within 1% of matching and thirteen were within 3%.

In general, the preceding figures indicated reporting and definitional problems inherent in the research form (instrument II). From this it became obvious that in-depth analysis of revenue and expenditure balances would be fruitless; however, the sources of those revenues are more informative.

Sources of Revenue - The following chart (page 25) is based on the chart in the introduction showing sources of revenue. The figures given are the ranges of the percentage of revenue received from that source reported by each system. The following explanations are given for clarification.

Entitlement grants - Independent area vocational schools receive reimbursement for vocational students only. At the time of this study, local district colleges received $700 for every student FTE and an additional $475 for occupational students. These two figures were combined in reported data.

Tax Revenue - Local district colleges are the only institutions authorized to levy taxes.

Tuition and fees - There was a definitional problem with this area for state system colleges. Although tuition and fees are collected, any revenue beyond the legislated appropriation is returned to the state. Therefore, most schools reported the appropriation as 100% and tuition as "0".

Other - Several other sources of income such as interest on investments, gifts, balance forward, unrestricted federal vocational funds, local school district contributions and special governing boards were recorded in this area. The type of reporting system controlled which of the above sources was mentioned.

This chart presents a basis for further inter-institutional communication especially within types of delivery systems.

SOURCES OF REVENUE
(PERCENTAGE - RANGE)

	INDEPENDENT AVS		LOCAL DISTRICT JR COLLEGE		STATE SYSTEM COLLEGE	
	77-78	78-79	77-78	78-79	77-78	78-79
FORMULA-FUNDED APPROPRIATION	N/A	N/A	N/A	N/A	74-100	76-100
ENTITLEMENT GRANTS	58-80	52-82 (voc only)	24-55	23-48 (gen. Voc)	N/A	N/A
LOCAL TAX REVENUE	N/A	N/A	21-58	21-60	N/A	N/A
TUITION & FEES	15-22 (#)	1-23	11-28	12-25	0-23*	0-20*
OTHER (see narrative)	3-41**	2-45**	.5-14	.8-11	0-13	0-4

*Some reported tuition & fees separately, although those amounts are allowed for in the appropriations.
** Local district contributions, unrestricted federal vocational funds, and/or balance forward.

Revenue Allocated by OE/HEGIS Category - In most cases this data (chart - below) was formulated "as a result of" completion of code data instead of "in addition to" those figures. In general, institutions do not specifically allocate dollars to either the occupational or general studies division, but spend dollars as needed. The extremes in percentages reported may indicate higher salaries in a particular division due to tenure or an administrative decision to up-date a particular division. Again this provides discussion material but no definitive conclusions can be drawn.

REVENUE ALLOCATED BY OE/HEGIS CATEGORY*
(PERCENTAGE - RANGE)

	AVS		Local District College		State System	
	77-78	78-79	77-78	78-79	77-78	78-79
Vocational Division	100	100	1-39	14-41	18-63	20-62
General Studies Division	N/A	N/A	26-53	17-51	19-48	20-37
General Operating Budget	**	**	7-56	6-49	0-32	0-49 (#)

* Artifical allocation in some cases.
** No allocation is made to this category.
(#) 1977-78 had 2 responses. 1978-79 had 6 responses.

Revenue - By Delivery System - This data (Chart - page 27-28) reflects legislation and reporting procedures more than new figures. Institutions are not allowed to deficit spend and state system institutions cannot carry balances forward. It is obvious that this induces balance into the study. Any variations in either the AVS or local district data represent the possibility of balances carried forward or expenditures from that type of reserve. Reporting procedures are not accurate enough to expect complete balancing as evidenced by state system data.

Revenue allocated to vocational and general studies divisions is again a semi-artificial figure since general operating expenses are not part of the average. As seen on the previous chart, percentage ranges were extreme in all areas so that any specific data by division is not accurate across a whole system.

REVENUE DATA
EXPLANATION OF HEADINGS

RESPONDING - Number of institutions of that type that responded.

YEAR - Year for which data is given.

AVG FTE SERVED - Average number of FTE served by that system.

RANGE FTE - High and low reported FTE.

AVG INSTITUTION HDCT/FTE - Average number of individuals needed to produce one S-FTE by that system — an indication of part-time students.

AVG TOTAL REVENUE/FTE - Total revenue reported divided by institutional FTE — averaged by system (see footnote on chart).

ALLOCATED REVENUE - V - Average revenue allocated to vocational/occupational education.

ALLOCATED REVENUE - G - Average revenue allocated to general studies education.

COST PER FTE (RANGE) - High and low reported costs per FTE for that system.

AVG COST PER FTE - Average of expenditures per S-FTE from Instrument I.

LI5/80(01-R89E.5)

REVENUE DATA

	RESPONSES	YEAR	AVG FTE SERVED	RANGE FTE	AVG INSTIT HDCT/FTE	AVG TOTAL** REVENUE/FTE	ALLOCATED REVENUE	COST PER FTE(RANGE)	AVG COST PER FTE
Area Vocational Schools	6	77-78	829	2879 239	2.55*	$1329	V 1329 G ——	$1511 927	$1337
		78-79	822	2832 263	2.36*	$1470	V 1470 G ——	$1617 1283	$1419
Local District Schools	4	77-78	1633	2565 709	3.76	$2177	V 1448 G 1279	$2761 1635	$2095
		78-79	1603	2437 766	4.66	$2308	V 1528 G 1426	$2837 1863	$2274
State System Colleges	8	77-78	2563	4058 316	2.88	$1698	V 1415 G 1223	$2606 1382	$1754
		78-79	2372	3874 284	#	$1985	V 1404 G 1163	$3537 1584	$2049

* Only five area vocational schools were able to report the data in the manner requested.

** TOTAL REVENUE includes state formula funds, local taxes, tuition and fees, vocational/general studies entitlement grants and other funds as explained in the narrative. It does not include such items as sponsored program areas for CETA, federally funded guidance and placement or grants for such areas as mining and water/waste water. Since not all institutions allocate the revenue received by occupational/general studies categories, the allocated figures are not neccessarily accurate measures.

\# Data not presented (or not in a comparable form) by all institutions.

LI5/80(01-R89F.1)

IV. CONCLUSIONS & RECOMMENDATIONS

Based on data collection procedures, interviews with participants and committee discussions, several conclusions with accompanying recommendations can be presented. Since there were several concepts developed that were not directly related to the research objectives but were still of importance, corollaries have been added to clarify recommendations and the research committee's position.

Conclusion 1: Currently there is no organized way of accurately reporting postsecondary vocational information. Institutions have been using a form designed for secondary institutions which does not relate to the postsecondary method of funding or expenditures.

Recommendation 1:

There is a definite need for a reporting form specific to post-secondary education in Colorado, as is the attached recommended form. It should be similar to secondary reporting in definitions and categories but specific to postsecondary institution.

Corollary:

A standarized method for equating secondary student-FTE and postseconday student-FTE should be formulated in order to clarify the relationship of cost data.

Conclusion 2: The largest single problem with the research instrument was lack of identification of equipment costs, both initial and replacement costs.

Recommendation 2:

The attached recommended reporting form should be implemented for postsecondary education in Colorado. This form includes columns for cost data per S-FTE as well as an equipment cost column to be implemented over several years. This information will be useful to State Board staff members in presenting more accurate cost information to legislators. It is also possible that an amortization schedule for equipment could be implemented based on this data.

Conclusion 3: Although general studies information was useful as an overall reference to expenditures, as individual codes the data was too inconsistent and "evenly distributed" to identify trends. This is a direct result of lack of previous data collections and reporting in this manner; consequently it has not been used extensively in this study.

Recommendation 3:

Since general studies had reservations about this project and this type of reporting, this branch of postsecondary education should take the initiative to establish its own study of program costs. This type of data is invaluable to internal management and should be given a high priority.

Corollary:

Definitions and procedures should be coordinated across curricula and the state in order to more accurately get a representative picture of the total postsecondary educational system.

Conclusion 4: Definitions of many often-used educational terms vary considerably between institutions. The instruction packet given with the survey instument helped improve this inconsistency to some extent; however, assumptions concerning curriculum comparability between occupational codes and definition differences used by various state educational agencies were unforeseen problems. The variation in charts of accounts between institutions also created questions on the comparability of data.

Recommendation 4A:

Based on the importance of this type of information and the quality of present data, it is recommended that business managers of all involved institutions determine a common set of definitions for terms such as "indirect costs" and get a consensus on procedures for identifying components of cost

categories. Another important idea to clarify is the relationship of faculty workloads between institutions. Once this has been accomplished, the definitions and procedures should be applied to both general studies and occupational education in the same manner.

Recommendation 4B:

It is recommended that a task force be developed to consolidate and coordinate forms used in reporting postsecondary education to all state agencies such an the SBCCOE, Colorado Commission on High Education, and Colorado Department of Higher Education. This could be used to establish a common data bank useful in meeting a majority of the state's data needs with less time spent by institutions in "reporting".

Conclusion 5A: Differences between institutions' governance and funding induces non-comparability into OE/HEGIS code data. As an example, the relationship of funding based on faculty-FTE (state system) for resident instruction and reimbursement for student-FTE (local district and AVS) is not conducive to comparison at the specific code level. This type of issue has only just been identified, and has not been analyzed for effect by this project.

5B: The HEGIS code system as used in Colorado is unable to identify program/code differences in occupational education at a non-specific level of instruction.

5C: Wide variation in data between institutions and sectors was caused by several factors: number of student-FTE served; staff seniority; size, age, and location of institutions.

5D: In general, other states fund postsecondary education in a variety of ways but consistently within any one state. This is in direct contrast to Colorado which funds four types of institutions in four ways. This contributes to confusion at all levels and non-comparability in data.

Recommendation 5A:

It is recommended by the CCLA Postsecondary Funding Committee that further research into a common base funding system for all postsecondary institutions be the responsibility of the State Board for Community Colleges and Occupational Education in cooperation with representatives of the various sectors and organizations composing postsecondary education.

Recommendation 5B:

It is further recommended that the SBCCOE look at various systems of funding already in use, in order to develop a model to be implemented on a trial basis including factors specific to Colorado's needs.

Corollary:

Programmatic and code cost data are inadequate for the purposes of deciding fund allocation.

Corollary:

Student contact hour information does not allow flexibility in implementing factors such as size and location of institutions and institutional definitions of faculty/student ratios and lecture/theory time ratios.

Corollary:

A revision and refinement of the student-FTE system of funding taking into account the individual needs of each institution would be the most acceptable and the most easily understood method of funding.

V. SUMMARY

The span of this study has been both controversial and informative. The research committee undertook a larger than expected task when it enumerated its research grant objectives; nevertheless, the accomplishments have been many.

The collection of institutional data both in expenditures and revenues has brought many previously unidentified issues to the surface and clarified characteristics of the various aspects of the Colorado postsecondary FTE funding system. The inclusion of general studies has served to identify the relationship of occupational education to the wider institutional picture and has provided an opportunity for all administrators to work toward a common goal of improved funding.

The revision of the postsecondary reporting method is a major achievement that will benefit occupational education for many years. The need for more meaningful data was evident in the reaction of participants to the research instrument. Although difficulty of collection and some definitional differences were first mentioned, virtually every institution felt the information would be a great improvement over previously used reporting methods. The data was mentioned as being especially useful in local management of fiscal matters in relation to improving, maintaining or canceling code categories. It has helped clarify individual institutions' priorities in allocating funds and will hopefully improve future accountability of administrative decision-making. The recommended reporting form has the potential for providing more accurate data than the research instrument thereby improving fiscal decisions further. It also overcomes the major limitation of this study by including equipment replacement costs as a separate cost item. Administrators and state staff members would then be able to request increased funding based on facts and comparable data.

The members of the research committee spent considerable time clarifying characteristics of the Colorado FTE system and identifying influences on its use and effectiveness. Time was spent discussing other possible methods of funding, always with the result that major structural and legislative changes

would be necessary for implementation. Due to the controversial nature of this subject as well as the lack of authority to mandate participation in discussion of a change in funding methods, the committee has recommended that further research be centered with the State Board for Community Colleges and Occupational Education, using the background information collected by the committee as a starting point.

Although not a stated objective, an important accomplishment of this project has been the development of communication and understanding among the 3 sectors of postsecondary education represented in the study. Many administrators comprehended only their own particular system of funding and allocations. Based on the data variations, communication between delivery system has improved and increased considerably. It is the sincere hope of all concerned that this communication and understanding will continue and grow with the eventual benefit of improved funding for all postsecondary institutions.

The dedication and foresight of the participants, as well as the research committee, have made these accomplishments possible; but, due to limited authority, it is felt that it is time for the State Board for Community Colleges and Occupational Education to consider the recommendations made by the research committee and give serious thought to the development of a viable postsecondary funding formula and/or system for use in the State of Colorado.

ATTACHMENT A

Survey Instrument

FINAL COPY June, 1979

INSTRUCTIONS FOR COMPLETION OF INSTRUMENT I

GENERAL INSTRUCTIONS

A) ID = For computer use. Do not fill in.

B) CODE = If no program or discipline code is present, fill in as listed on Appendix A. (General Studies only)

C) NAME = If no program or discipline name is present, fill in name corresponding to code used from Appendix A above.

D) Report actual audited figures for years requested.

E) Record special purpose programs that receive Federal Funds as a separate line at the end of the form. (i.e., Disadvantaged, Handicapped, Guidance and Job Placement, Fire Service Training, Vocational Work Study). Do not include any special grants or sponsored programs in institutional totals.

F) If no dollars are expended in a given area of a program, fill in a "0". If a blank is left, it will be recorded as incomplete data.

G) Occupational Education: Adult FTE are to be reported under same program title as listed on VE 117, if used for post-secondary funding.

COLUMN HEADING EXPLANATIONS

Column 1: YRS

Fiscal years for which data is requested. Only actual data is being collected at this time.

Column 2: HDCT

Unduplicated headcounts of program enrollments M = Male, F = Female. (Not enrollments or majors)

Column 3: STUDENT FTE

Program credits x number of students divided by 45 for quarter system (30 for semester system). Carry Student FTE calculation to two decimal places. (Occupational Education: Report only those programs that are reported on VE 117 or VE 137 forms.)

Column 4: RES INSTR COSTS - Resident Instructional Costs

The cost of salaries and benefits for all instructional employees directly employed in the program or discipline. Include the costs of substitutes, part-time and full-time instructors. Benefits include PERA, insurance and physical exams if paid by the institution. Do not include the stipend or cost of released time for an instructor serving in an administrative position. If any instructor overlaps programs or disciplines, prorate his/her salary by Faculty - FTE consumed in each area.

LI:6/5/79(R-47)

Column 5: RES INSTR SUPPL - Resident Instructional Supplies

Costs of supplies that come from the resident instruction budget for the instructional program or discipline such as: office printing lab and shop, professional books, rental of equipment, equipment maintenance, a/v software, official functions related to program, vocational student organizations. Note: Supplies bought for resale should not be included.

Column 6: RES TRAVEL COSTS: Resident Instruction Travel

Cost of resident instruction travel directly related to the instructional program such as: field trips, instructional supervision, faculty inservice, professional development and conferences. Report travel costs on an actual basis for those persons assigned to that program or discipline. Instructional administrative costs should be prorated by the student FTE served in that program. For vocational programs, report travel for credentialed staff only. Put figures for non-credentialed staff under column 13.

Column 6 = Actual costs by program or discipline + Prorated instructional Administrative Costs

Column 7: CRED ADMIN COSTS (VE ONLY) - Credentialed Administrative Costs (Vocational Education only)

Costs of vocationally credentialed instructional administrators including: Deans, Associate Deans, Division Directors, Supervisors, Managers, Division Heads, Department Heads, Coordinators, Head Teachers. Include both salaries and benefits in the costs. If an instructor is given a stipend or release time for administrative duties, include only those costs in Column 7. The remaining salary should be in Column 4.

If an instructional administrator is directly assigned to a program or discipline, include the total cost in that program or discipline only. If an administrator supervises several programs, prorate the cost by the S-FTE in those programs only. If an administrator is responsible for all programs, prorate the costs by total S-FTE in those programs.

Column 7 = Direct Program Administrative Costs + Prorated Supervisor Costs + Prorated Division Administrative Costs

Column 8: NON CRED INSTRU SUPPORT COSTS - Non-credentialed Instructional Administration and Support Costs (General Studies and Vocational)

Costs of the salaries and benefits of the following non-credentialed people: vice president of instruction, instructional clerical staff, all instructional civil service, matched funds for work study (except vocational), all hourly wages, workmen's compensation payments, unemployment insurance, leaves of absence with pay, sabbatical costs.

If a non-credentialed cost is directly attributed to a program or discipline include the costs in that area only. If the non-credentialed cost overlaps programs, prorate the cost by the S-FTE served in those areas.

Column 8 = Direct Program Cost + Prorated Program Costs

Column 9: TOTAL DIRECT INSTR COSTS - Total Direct Resident Instruction Costs

Total of columns 4, 5, 6, 7, 8. (Computer will calculate if left blank)

Column 10: DIRECT COST/S-FTE

Total from column 9 divided by column 3. (Can be calculated by computer if left blank.)

Column 11: RES INSTR CAPITAL OUTLAY - Resident Instruction Capital Outlay

Expenditures made for equipment or other instructional aids which can be used continuously without material change in physical condition and with a life expectancy of one year or more. Do Not include capital construction, building rental, or remodeling charges.

Column 12: INSTIT CAPITAL OUTLAY - Institutional Capital Outlay

Expenditures made for general institutional use such as tractors, motor vehicles, lawnmowers, etc. Prorate total cost by S-FTE in programs. Do not include capital construction, building rental or remodeling charges.

Column 13: ALL OTHER COSTS

Expenses incurred by the institution in its current operating budget but not covered by previous columns. Examples: President's salary and benefits, administrative clerical, utilities, student services, administrative services, operations and maintanence, LMC, IMC, research and development, security, health services, insurances, business office, guidance and counseling (if not reported on separate line as special purpose program). Vocational programs: Also include travel costs for non-credentialed staff. Prorate the total sum by S-FTE in the programs. Do Not include building rentals, remodeling or capital construction.

Column 14: TOTAL COSTS

Total of columns 9, 11, 12, 13. (Can be calculated by computer if left blank.)

Column 15: TOTAL COST/S-FTE

Total from column 14 divided by column 3. (Can be calculated by computer if left blank.)

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June, 1979

INSTRUMENT I-A

POST-SECONDARY FUNDING RESEARCH

_____
NAME OF INSTITUTION

_____
FISCAL YEAR

A. Extraordinary Costs -

Use this space to itemize any costs particular to your institution, such as building rentals charged to current expense budget, which have not already been included in Instrument I. List any other extraordinary costs that you feel need special notice and are NOT included in Instrument I. Please describe briefly for future reference.

1. _____

2. _____

3. _____

4. _____

Total $_____

B. Annual Institutional Unduplicated Headcount -

Total of individuals in attendance in post-secondary programs at the institution during the fiscal year, whether part-time or full-time. This does not depend on program, major, or course enrollment -- but the overall headcount of the institution.

TOTAL Male _____

Female _____

Average Headcount per S-FTE _____

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June, 1979

INSTRUCTIONS FOR COMPLETION OF

INSTRUMENT II

GENERAL INSTRUCTION:

This form is intended to show sources of institutional revenue for each year requested on Instrument I (1977-78, 1978-79). There is also a space for other extraordinary costs that your institution has incurred. The totals of Instrument I and Instrument II should balance out.

A. Revenue Sources -

1. State and Federal Appropriations -- the dollars allocated through the Long Bill

2. Tax Revenues Collected and Retained -- mill levies or other taxes collected for the purpose of financing post-secondary education

3. Tuition Collected and Retained -- tuition and fees retained by the local institution

4. General Studies Entitlement Grant (Local District Colleges) -- lump sum produced by the per-FTE rate from the state

5. Vocational Entitlement Grant -- (AVS and Local District Colleges only) -- the lump sum produced by the per-FTE rate from the state

6. Other -- other sources of income to post-secondary programs such as high school contracts, and local school district contributions, etc. -- IF those FTE are reported on Instrument I

B. Revenue Allocation by Division -

1. Allocated revenue by vocational, general studies, and general operating budget. The total should equal the total from Part A: Revenue Sources.

2. Student FTE in each division. Total student FTE should equal the sum of the student FTE from programs listed on Instrument I for that year.

3. Revenue per student FTE. Allocated revenue divided by student FTE in that division. Divide the total revenue by total student FTE for institutional revenue per FTE.

C. Special Purpose Programs (side two of Instrument II) -

Special purpose programs such as Disadvantaged, Handicapped etc. that receive Federal funding for support. They should have been reported as separate line items on Instrument I but not included in any totals. Itemize the revenue from special purpose programs by division in these spaces.

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June, 1979
Instrument 2
Postsecondary Vocational Research

NAME OF INSTITUTION

STATEMENT OF SOURCE OF REVENUE FOR

FISCAL YEAR

STATE INSTITUTIONS (STUDENT-FTE PRODUCING FUNDS ONLY)

A. REVENUE SOURCES		B. REVENUE ALLOCATIONS	Total Revenue Available and Expended	Student FTE	Revenue per Student FTE
1. State & Federal Appropriation (as per Long Bill allocation)		Revenue Allocated to Voc Division			
2. Tax Revenues Collected & Retained		Revenue Allocated to G.S. Division			
3. Tuition Collected & Retained		Revenue Allocated to General Operation Budget		-0-	N/A
4. General Studies Entitlement Grant					
5. Vocational Entitlement Grant					
6. Other (Itemize:)		TOTAL	$		$
TOTAL	$				

(OVER)

June, 1979

_____
NAME OF INSTITUTION

_____
FISCAL YEAR

C. SPECIAL PURPOSE PROGRAMS (Programs that do NOT generate FTE but are listed on Instrument I)	Revenue Allocated To Voc Division	Revenue Allocated To General Studies	Revenue Allocated To Overall Institution	Total
1.				
2.				
3.				
4.				
5.				
Total	$	$	$	$

COMMENTS ON DISCREPANCIES:

POST-SECONDARY VOCATIONAL FUNDING RESEARCH NO. 0040

FINAL FORM INSTRUMENT I (JUNE 1979)

NAME OF LOCAL AGENCY _____ DISTRICT/SCHOOL CODE _____ CITY _____ DATE _____

SIGNATURE OF AUTHORIZED LOCAL OFFICIAL _____ APPROVAL OF AUTHORIZED STATE OFFICIAL _____

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
PROG/DISC MG/OE-CODE	YRS	M F	STUDENT FTE	RES INSTR COSTS	RES INSTR SUPPL	RES TRAVEL COSTS	CRED ADMIN COSTS (VE ONLY)	NON-CRED INSTR SUPP, COSTS	TOTAL DIRECT INSTR COSTS	DIRECT COST/ FTE	RES INSTR CAPITAL OUTLAY	INSTIT CAPITAL OUTLAY	ALL OTHER COSTS	TOTAL COSTS	TOTAL COST/ S-FTE
PROG/DISC NAME															
ID = CODE = . NAME =	LEVEL =		% =		ST =		FED =		FS =						
	77/78														
	78/79														
ID = CODE = . NAME =	LEVEL =		% =		ST =		FED =		FS =						
	77/78														
	78/79														
ID = CODE = . NAME =	LEVEL =		% =		ST =		FED =		FS =						
	77/78														
	78/79														

ATTACHMENT B

Recommended State Reporting Form

COLUMN		DESCRIPTION
1.	State Coding Information (ID-NO, OE-CODE, PROG-NAME, LEVEL)	I.D.-NO: Any change requires new program approval. If in error, please attach note for explanation with correct information. Staff will change. OE-CODE and PROG-NAME: For preparatory instructional programs, special programs, and research projects, use U.S. Office of Education and Special Program Codes and Title (see code listing--Table 2, Vocational Education Bulletin, July 1979.) Report adult programs, as defined below, by occupational area in separate projection blocks (i.e. Trade and Industry in one block, Business and Office in another, ect.) NOTE: Adult Firemanship Training Programs should be shown in a separate block. LEVEL: Indicate the level of the program appropriate NUMBER Code. Consider ADULT to be all courses which are reported or projected to be reported on VE 117. FTE entitlements or discretionary federal funds as indicated on the VE 117 may be amended at the time of the final report. (2=Postsecondary; 3=Adult.)
2	Fiscal Year (FISC YR)	Fiscal year for which data is required. (Example: Years 80/81 through 84/85)
3	Number of Programs (NO PR)	Report number of programs of this title for the agency. (For example, if Auto Body Programs are offered in six attendance centers--list six programs for the district.) Consider adult offerings as one program by two-digit OE Code, as noted under Column 1.
4	Program Status (PR ST)	Indicate in Column 4 with appropriate number: 1. Continuing--on-going program conducted by local education agency (LEA) 2. Expanding--program already offered by LEA, but expanding to another attendance center in the district. 3. New--program not presently being offered by the LEA district-wide and is entirely new to the agency.
5	Full-Time Equivalency (FTE)	Calculate the projected FTE's for the post-secondary programs by utilizing the adopted FTE guidelines. Carry FTE calculation to two decimal places.
6	Enrollment (ENROL)	Project the unduplicated enrollment. In order to determine the unduplicated count, count an individual vocational student one time only.

7	Instructors Costs (INSTRUC COST)	Show vocational instructor costs including: salary; substitute teachers' salaries; PERA; health, life, and disability insurance; physical exams; professional development paid by the institution (not sabbatical leaves); or other instructor fringe benefits. Do not include the stipend or cost of release time for an instructor serving in an administrative position. These costs should be included in column 8, Instructional Support. Calculate salaries and benefits for vocational time only of the instructor.
8	Instructional Support Costs (INSTRUC SUPPRT)	Show the instructional support costs including: instructional travel, instructional supplies (lab and shop), professional books, printing, software, student organizational costs, testing materials, Advisory Committee expenses, instructional clerical, other vocational support personnel, workmen's compensation attributed to students, teaching paraprofessionals, short-term equipment rental, equipment maintanence, vocational administrators (i.e. Dean, Director, Division Head, Supervisors, Managers, Department Heads, Coordinators),advertising/publicity specific for this program, and building rentals for program. If the building is multi-purpose, prorate rental costs by S-FTE.
9	Equipment Actually Purchased (ACT EQUIP)	Show the dollar amount for the purchase or lease-purchase of equipment for the program.
10	Extraordinary (EXTRA COSTS)	Show dollars for one-of-a-kind direct costs to this program, such as start-up costs, one-time rentals, remodeling or sabbatical leaves. These items should be clearly documented as to why they are considered extraordinary. It is appropriate to include items that have been paid for from capital reserves funds, supplemental appropriations or unrestricted federal funds. Such funds should be clearly indentified in documentations. This should <u>not</u> include any capital building construction.
11	Indirect Costs (INDIRECT COSTS)	Show the indirect costs for the support of the vocational program by including the costs for: administrators (such as President and Vice President); utilities, student services, administrative clerical, operation and maintenance, LMC, IMC, security, health services, business office, non-instructional paraprofessional staff, unemployment insurance, workman's compensation attributed to the institution, vehicle costs, administrative data processing, advertising/publicity charges, collection and treasurer fees, office supplies for general institution, dues and memberships, financial aid costs contributed by the institution, consultants, auditing,, legal services, guidance costs paid by the institution, all travel other than instructional, all administrative costs, and in general, all overhead costs not previously reported. These costs should be pro-rated by program, based on FTE.

12	Total Costs	Add 7 through 11. Do NOT include column 13.
13	Replacement Value of Equipment Inventory (REP-VL EQUIP)	Based on the current inventory for the fiscal year, show the free market value for the same size and type of equipment presently available to this program. If exact replacement is not possible, identify costs of equivalent equipment. This total should not include equipment purchased during the fiscal year (Column 9.)

XXX POSTSECONDARY PLAN FOR VOCATIONAL EDUCATION XXX

COLORADO STATE BOARD FOR COMMUNITY COLLEGES AND OCCUPATIONAL EDUCATION

NAME OF L.E.A._____ L.E.A.CODE =_____ CITY_____ DATE_____

SIGNATURE OF LOCAL OFFICIAL_____ APPROVAL OF AUTHORIZED STATE OFFICIAL_____

	(2) FISC YR	(3) NO PR	(4) PR ST	(5) FTE	(6) ENROL	(7) INSTRUCT COST	(8) INSTRUC SUPPRT	(9) ACT EQUIP	(10) EXTRA COST	(11) INDIRECT COSTS	(12) TOTAL COSTS	(13) REP-VLI EQUIP	(FOR STATE USE ONLY) I#P	PERCENT SUPPORT	STATE SUPPT	FEDERAL SUPPT	FSI
ID-NO =																	
OE-CODE=				.													
				.													
PROG-NAME =																	
				.													
				.													
LEVEL =																	
				.													
ID-NO =																	
OE-CODE =				.													
				.													
PROG-NAME =																	
				.													
				.													
LEVEL =																	
				.													

ATTACHMENT C

OE Data Charts

and

HEGIS Charts and Narratives

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
07.0303	77-78	Area 1	1030				523				1554			
Nurse Aide		Local 1	2879				795				3674			
		State 2	722	2879(L)			1031	1289(S)			1753	3674(L)		
		Total 4		678(S)	1339	907		523(A)	846	785		1435(S)	2184	1814

HEADING EXPLANATIONS:

CODE: Office of Education (OE) numbers for occupational education and broad two-digit HEGIS numbers for general studies/transfer education. Code descriptors as given by USOE or HEGIS listing.

YEAR: Year for which data is summarized.

RESPONSE: Responses categorized by delivery system and total number of responses.

SYSTEM AVERAGE: Average of responses given by each delivery system.

EXTREMES: The high and low reported data for all respondents in that code. Letter in parenthesis indicates which delivery system recorded that extreme.

STATE-WIDE AVERAGE - ACTUAL: Average of all responses for that code in that year.

STATE-WIDE AVERAGE - TRIMMED: Extreme responses removed and a new average recorded for remaining data. Only done on codes with four or more responses.

The remaining columns are the same, using indirect cost per S-FTE or total cost per S-FTE data instead of direct cost per S-FTE.

LI11/79(R-3.46)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
01.0000	77-78	Area 1	597				427				1024			
Adult Ag		Local -	-				-				-			
		State 1	1082	1082(S)			685	685(S)			1767	1767(S)		
		Total 2		597(A)	840	-		427(A)	556	-		1024(A)	1396	-
	78-79	Area 1	464				42				506			
		Local -	-				-				-			
		State 1	933	933(S)			658	658(S)			1591	1591(S)		
		Total 2		464(A)	698	-		42(A)	350	-		506(A)	1048	-
01.0100	77-78	Area -	-				-				-			
Ag Pro-		Local 1	601				829				1430			
duction		State 1	863	863(S)			626	829(L)			1490	1490(S)		
		Total 2		601(L)	732	-		626(S)	728	-		1430(L)	1460	-
	78-79	Area 1	1363				19				1382			
		Local 1	662				1062				1725			
		State 1	615	1363(A)			600	1062(L)			1215	1725(L)		
		Total 3		615(S)	880	-		19(A)	561	-		1215(S)	1441	-
01.0101	77-78	Area -	-				-				-			
Animal		Local 1	531				642				1173			
Science		State -	-	-			-	-			-	-		
		Total 1		-	531	-		-	642	-		-	1173	-
01.0102	77-78	Area -	-				-				-			
Animal		Local 1	1223				1299				2522			
Health		State -	-	-			-	-			-	-		
Tech		Total 1		-	1223	-		-	1299	-		-	2522	-
	78-79	Area -	-				-				-			
		Local 1	993				1318				2311			
		State -	-	-			-	-			-	-		
		Total 1		-	993	-		-	1318	-		-	2311	-
01.0104	77-78	Area -	-				-				-			
Farm		Local 1	1082				1323				2404			
Business		State 1	1776	1776(S)			1217	1323(L)			2994	2994(S)		
		Total 2		1082(L)	1429	-		1217(S)	1270	-		2404(L)	2699	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
01.0104	78-79	Area –	–				–				–			
Farm		Local 1	1596				1228				2823			
Business		State 1	1281	1596(L)			1295	1295(S)			2576	2823(L)		
		Total 2		1281(S)	1438	–		1228(L)	1261	–		2576(S)	2700	–
01.0107	77-78	Area –	–				–				–			
Farrier		Local 1	5389				1017				6406			
Science		State –	–	–			–	–			–	–		
		Total 1		–	5389	–		–	1017	–		–	6406	–
	78-79	Area –	–				–				–			
		Local 1	5162				885				6048			
		State –	–	–			–	–			–	–		
		Total 1		–	5162	–		–	885	–		–	6048	–
01.0110	77-78	Area –	–				–				–			
Swine		Local –	–				–				–			
Tech		State 1	1865	–			904	–			2769	–		
		Total 1		–	1865	–		–	904	–		–	2769	–
	78-79	Area –	–				–				–			
		Local –	–				–				–			
		State 1	2086	–			961	–			3047	–		
		Total 1		–	2086	–		–	961	–		–	3047	–
01.0150	77-78	Area 1	6285				257				6542			
Young		Local 2	655				754				1408			
Farmers		State 1	547	6285(A)			902	902(S)			1450	6542(A)		
		Total 4		397(L)	2036	730		257(A)	667	754		1074(L)	2702	1596
	78-79	Area 1	7504				253				7756			
		Local 2	640				952				1592			
		State 1	829	7504(A)			604	1063(L)			1433	7756(A)		
		Total 4		461(L)	2403	824		253(A)	691	723		1303(L)	3094	1658
01.0200	77-78	Area –	–				–				–			
Ag		Local 1	1124				830				1954			
Supplies/		State –	–	–			–	–			–	–		
Service		Total 1		–	1124	–		–	830	–		–	1954	–

LI11/79(R-3.2)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
01.0200	78-79	Area -	-				-				-			
Ag		Local 1	1400				1063				2463			
Supplies/		State -	-	-			-	-			-	-		
Service		Total 1		-	1400	-		-	1063	-		-	2463	-
01.0206	77-78	Area -	-				-				-			
Farm		Local 1	1079				699				1778			
Coop		State -	-	-			-	-			-	-		
		Total 1		-	1079	-		-	699	-		-	1778	-
	78-79	Area -	-				-				-			
		Local 1	1357				830				2187			
		State -	-	-			-	-			-	-		
		Total 1		-	1357	-		-	830	-		-	2187	-
01.0300	77-78	Area -	-				-				-			
Ag		Local -	-				-				-			
Mechanics		State 1	1812	-			1267	-			3079	-		
		Total 1		-	1812	-		-	1267	-		-	3079	-
01.0301	77-78	Area -	-				-				-			
Ag Power		Local 1	1061				832				1892			
& Mch		State -	-	-			-	-			-	-		
		Total 1		-	1061	-		-	832	-		-	1892	-
	78-79	Area -	-				-				-			
		Local 1	881				1062				1942			
		State -	-	-			-	-			-	-		
		Total 1		-	881	-		-	1062	-		-	1942	-
01.0399	77-78	Area -	-				-				-			
Ag Mech.		Local 1	1366				824				2190			
Other		State -	-	-			-	-			-	-		
		Total 1		-	1366	-		-	824	-		-	2190	-
01.0500	77-78	Area 2	1583				320				1903			
Horti-		Local -	-				-				-			
culture		State 3	1040	2083(A)			604	625(S)			1644	2296(A)		
		Total 5		855(S)	1257	1116		212(A)	491	539		1481(S)	1748	1655

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
01.0500 Horti-culture	78-79	Area 2	1211				272				1484			
		Local -	-				-				-			
		State 3	919	1270(A)			664	766(S)			1584	1936(S)		
		Total 5		612(S)	1037	1100		84(A)	508	563		1211(S)	1545	1526
01.0504 Land-scaping	77-78	Area -	-				-				-			
		Local 1	721				676				1397			
		State -	-	-			-	-			-	-		
		Total 1		-	721	-		-	676	-		-	1397	-
01.0506 Turf Manage.	77-78	Area -	-				-				-			
		Local 1	2125				830				2955			
		State -	-	-			-	-			-	-		
		Total 1		-	2125	-		-	830	-		-	2955	-
	78-79	Area -	-				-				-			
		Local 1	2361				1053				3414			
		State -	-	-			-	-			-	-		
		Total 1		-	2361	-		-	1053	-		-	3414	-
01.0600 Ag Resources	77-78	Area -	-				-				-			
		Local 1	1378				1099				2477			
		State -	-	-			-	-			-	-		
		Total 1		-	1378	-		-	1099	-		-	2477	-
	78-79	Area -	-				-				-			
		Local 1	1690				1092				2782			
		State -	-	-			-	-			-	-		
		Total 1		-	1690	-		-	1092	-		-	2782	-
04.0000 Adult D.E.	77-78	Area 3	586				384				969			
		Local -	-				-				-			
		State -	-	790(A)			-	466(A)			-	1256(A)		
		Total 3		407(A)	586	-		256(A)	384	-		663(A)	969	-
	78-79	Area 1	1058				480				1538			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1058	-		-	480	-		-	1538	-

LII1/79(R-3.4)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
04.0200 Apparel Sales	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	581	-			634	-			1215	-		
		Total 1		-	581	-		-	634	-		-	1215	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1111	-			603	-			1714	-		
		Total 1		-	1111	-		-	603	-		-	1714	-
04.0300 Auto. Sales	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	2426	-			1071	-			3497	-		
		Total 1		-	2426	-		-	1071	-		-	3497	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1622	-			1108	-			2731	-		
		Total 1		-	1622	-		-	1108	-		-	2731	-
04.0400 Finance & Credit	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 2	395	541(S)			619	635(S)			1015	1175(S)		
		Total 2		250(S)	395	-		604(S)	619	-		854(S)	1015	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 2	727	859(S)			667	730(S)			1394	1589(S)		
		Total 2		596(S)	727	-		604(S)	667	-		1199(S)	1394	-
04.0800 Gen. Merch.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 2	818	911(S)			597	633(S)			1415	1472(S)		
		Total 2		726(S)	818	-		561(S)	597	-		1358(S)	1415	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 2	998	1067(S)			603	604(S)			1601	1670(S)		
		Total 2		930(S)	998	-		602(S)	603	-		1532(S)	1601	-

LI11/79(R-3.5)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
04.0801 Market Management	77-78	Area -	-				-				-			
		Local 2	836				755				1591			
		State 3	674	1026(L)			590	829(L)			1265	1855(L)		
		Total 5		534(S)	739	712		554(S)	657	633		1148(S)	1396	1325
	78-79	Area -	-				-				-			
		Local 2	1074				944				2018			
		State 3	840	1255(L)			666	1062(L)			1394	2317(L)		
		Total 5		618(S)	934	932		668(S)	804	764		1353(S)	1738	1674
04.0802 Sales Tech.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	653	-			633	-			1286	-		
		Total 1		-	653	-		-	633	-		-	1286	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1052	-			603	-			1655	-		
		Total 1		-	1052	-		-	603	-		-	1655	-
04.1000 Home Furnishings	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	702	-			640	-			1342	-		
		Total 1		-	702	-		-	640	-		-	1342	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	902	-			606	-			1507	-		
		Total 1		-	902	-		-	606	-		-	1507	-
04.1100 Hotel & Lodging	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 3	600	817(S)			595	634(S)			1195	1408(S)		
		Total 3		417(S)	600	-		561(S)	595	-		978(S)	1195	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 3	671	851(S)			639	727(S)			1310	1577(S)		
		Total 2		533(S)	671	-		587(S)	639	-		1137(S)	1310	-

LI11/79(R-3.6)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
04.1500	77-78	Area -	-				-				-			
Music		Local -	-				-				-			
Sales		State 1	2343	-			997	-			3340	-		
		Total 1		-	2343	-		-	997	-		-	3340	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	2572	-			1305	-			3877	-		
		Total 1		-	2572	-		-	1305	-		-	3877	-
04.1700	77-78	Area 1	713				256				970			
Real		Local 1	250				685				935			
Estate		State 2	637	723(S)			594	685(L)			1231	1277(S)		
		Total 4		250(L)	560	633		256(A)	533	594		935(L)	1092	1078
	78-79	Area 1	746				253				999			
		Local 1	285				824				1109			
		State 2	722	746(A)			635	824(L)			1358	1411(S)		
		Total 4		285(L)	619	723		253(A)	587	636		999(A)	1206	1208
04.1800	77-78	Area -	-				-				-			
Rec. &		Local 2	1181				1019				2200			
Tourism		State 2	730	1635(L)			571	1028(L)			1301	2663(L)		
		Total 4		648(S)	956	770		557(S)	796	798		1234(S)	1751	1554
	78-79	Area -	-				-				-			
		Local 2	2384				1066				3450			
		State 2	1071	3098(L)			700	1239(L)			1772	3992(L)		
		Total 4		969(S)	1728	1421		675(S)	884	810		1644(S)	2611	2404
04.1900	77-78	Area -	-				-				-			
Trans-		Local -	-				-				-			
portation		State 1	766	-			604	-			1370	-		
		Total 1		-	766	-		-	604	-		-	1370	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	858	-			730	-			1588	-		
		Total 1		-	858	-		-	730	-		-	1588	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
07.0000	77-78	Area 2	680				441				1121			
Adult		Local -	-				-				-			
Health		State 1	789	789(S)			728	728(S)			1517	1517(S)		
		Total 3		575(A)	717	-		427(A)	537	-		1002(A)	1253	-
	78-79	Area 2	836				447				1284			
		Local -	-				-				-			
		State 1	909	1091(A)			604	604(S)			1512	1584(A)		
		Total 3		583(A)	861	-		402(A)	499	-		984(A)	1360	-
07.0101	77-78	Area 3	1364				399				1764			
Dental		Local -	-				-				-			
Assist.		State 2	1194	1600(A)			599	638(S)			1794	1943(S)		
		Total 5		1085(S)	1297	1266		116(A)	480	548		1646(S)	1776	1765
	78-79	Area 3	1756				363				2120			
		Local -	-				-				-			
		State 2	1798	2393(A)			786	937(S)			2585	2881(S)		
		Total 5		1219(A)	1773	1752		147(A)	533	527		1707(A)	2306	2314
07.0102	77-78	Area -	-				-				-			
Dental		Local 1	2753				1828				4582			
Hygiene		State 1	2279	2753(L)			1034	1828(L)			3312	4582(L)		
		Total 2		2279 (S)	2516	-		1034(S)	1431	-		3312(S)	3947	-
	78-79	Area -	-				-				-			
		Local 1	2807				1714				4521			
		State 1	5328	5328(S)			1343	1714(L)			6671	6671(S)		
		Total 2		2807(L)	4067	-		1343(S)	1529	-		4521(L)	5596	-
07.0200	77-78	Area -	-				-				-			
Med. Lab		Local -	-				-				-			
Tech.		State 1	1901	-			632	-			2533	-		
		Total 1		-	1901	-		-	632	-		-	2533	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	2071	-			675	-			2746	-		
		Total 1		-	2071	-		-	675	-		-	2746	-

LI11/79(R-3.8)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE: SYSTEM AVERAGE	DIRECT COST PER S-FTE: EXTREMES	DIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	DIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	INDIRECT COST PER S-FTE: SYSTEM AVERAGE	INDIRECT COST PER S-FTE: EXTREMES	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	TOTAL COST PER S-FTE: SYSTEM AVERAGE	TOTAL COST PER S-FTE: EXTREMES	TOTAL COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	TOTAL COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)
07.0203	77-78	Area 2	1726				330				2056			
Med. Lab		Local -	-				-				-			
Asst.		State -	-	2095(A)			-	480(A)			-	2575(A)		
		Total 2		1357(A)	1726	-		181(A)	330	-		1538(A)	2056	-
	78-79	Area 2	1647				369				2016			
		Local -	-				-				-			
		State -	-	1719(A)			-	548(A)			-	2266(A)		
		Total 2		1576(A)	1647	-		190(A)	369	-		1766(A)	2016	-
07.0301	77-78	Area -	-				-				-			
Nursing		Local -	-				-				-			
AD		State 4	1645	2070(S)			604	632(S)			2249	2657(S)		
		Total 4		1201(S)	1645	1654		587(S)	604	598		1810(S)	2249	2264
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 6	7073	34453(S)			2861	13689(S)			9935	48142(S)		
		Total 6		272(S)	7073	1929		604(S)	2861	719		1046(S)	9935	2605
07.0302	77-78	Area 6	1175				330				1506			
Nursing		Local 1	1203				830				2034			
(Voc.)		State 4	1730	2242(S)			907	1218(S)			2637	2876(S)		
		Total 11		693(A)	1380	1360		69(A)	586	573		952(S)	1965	1977
	78-79	Area 6	1421				361				1782			
		Local 1	1473				1063				2537			
		State 4	2207	2560(S)			1002	1302(S)			3210	3503(S)		
		Total 11		854(A)	1712	1713		63(A)	658	653		1568(A)	2370	2333
07.0303	77-78	Area 1	1369				499				1868			
Nurse Aide		Local 1	816				735				1551			
		State 1	678	1369(A)			826	826(S)			1504	1868(A)		
		Total 3		678(S)	955	-		499(A)	687	-		1504(S)	1641	-
	78-79	Area 1	1030				524				1554			
		Local 1	2879				795				3675			
		State 2	722	2879(L)			1031	1289(S)			1753	3675(L)		
		Total 4		660(S)	1339	907		524(A)	846	785		1435(S)	2184	1814

LI11/79(R-3.9)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
07.0304	77-78	Area -	-				-				-			
Psych.		Local -	-				-				-			
Tech		State 1	1458	-			956	-			2415	-		
		Total 1		-	1458	-		-	956	-		-	2415	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	941	-			1109	-			2050	-		
		Total 1		-	941	-		-	1109	-		-	2050	-
07.0305	77-78	Area -	-				-				-			
O.R. Tech		Local -	-				-				-			
		State 1	991	-			586	-			1577	-		
		Total 1		-	991	-		-	586	-		-	1577	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1576	-			713	-			2289	-		
		Total 1		-	1576	-		-	713	-		-	2289	-
07.0308	77-78	Area 1	1905				280				2185			
Ward		Local -	-				-				-			
Clerk		State -	-	-			-	-			-	-		
		Total 1		-	1905	-		-	280	-		-	2185	-
	78-79	Area 3	1692				409				2101			
		Local -	-				-				-			
		State -	-	1979(A)			-	769(A)			-	2748(A)		
		Total 3		1235(A)	1692	-		63(A)	409	-		1298(A)	2101	-
07.0310	77-78	Area 1	859				69				928			
R.N.		Local 1	920				794				1714			
Refresh.		State -	-	920(L)			-	794(L)			-	1714(L)		
		Total 2		859(A)	889	-		69(A)	432	-		928(A)	1321	-
	78-79	Area 1	466				63				529			
		Local 1	530				1277				1807			
		State -	-	530(L)			-	1277(L)			-	1807(L)		
		Total 2		466(A)	498	-		63(A)	670	-		529(A)	1168	-

LI11/79(R-3.10)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE: SYSTEM AVERAGE	DIRECT COST PER S-FTE: EXTREMES	DIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	DIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	INDIRECT COST PER S-FTE: SYSTEM AVERAGE	INDIRECT COST PER S-FTE: EXTREMES	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	TOTAL COST PER S-FTE: SYSTEM AVERAGE	TOTAL COST PER S-FTE: EXTREMES	TOTAL COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	TOTAL COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)
07.0311 O.R.-R.N.	77-78	Area 1	2311				484				2794			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	2311	-		-	484	-		-	2794	-
	78-79	Area 1	2587				603				3190			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	2587	-		-	603	-		-	3190	-
07.0399 Nurse Inservice	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 4	855	1628(S)			675	924(S)			1530	2216(S)		
		Total 4		514(S)	855	639		554(S)	675	610		1068(S)	1530	1417
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 3	675	736(S)			803	1105(S)			1478	1841(S)		
		Total 3		625(S)	675	-		616(S)	803	-		1241(S)	1478	-
07.0501 Radiologic Therapy	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 2	948	1225(S)			774	959(S)			1722	2184(S)		
		Total 2		671(S)	948	-		588(S)	774	-		1259(S)	1722	-
	78-79	Area -	-				-				-			
		Local 1	1416				824				2239			
		State 2	980	1416(L)			916	1108(S)			1896	2339(S)		
		Total 3		731(S)	1126	-		724(S)	885	-		1455(S)	2011	-
07.0502 Radiation Therapy	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1039	-			591	-			1630	-		
		Total 1		-	1039	-		-	591	-		-	1630	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1584	-			720	-			2304	-		
		Total 1		-	1584	-		-	720	-		-	2304	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
07.0503 Nuc. Med. Tech.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	1099	-			598	-			1697	-		
		Total 1/		-	1099	-		-	598	-		-	1697	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	1612	-			792	-			2404	-		
		Total 1/		-	1612	-		-	792	-		-	2404	
07.0601 Opth. Dispensing	77-78	Area 1	909				114				1022			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1/		-	909	-		-	114	-		-	1022	-
	78-79	Area 1	1231				121				1352			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1/		-	1231	-		-	121	-		-	1352	-
07.0603 Optometric Assistant	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	1353	-			617	-			1970	-		
		Total 1/		-	1353	-		-	617	-		-	1970	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	2899	-			1592	-			4491	-		
		Total 1/		-	2899	-		-	1592	-		-	4491	-
07.0901 E.K.G.	77-78	Area 1	475				69				544			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1/		-	475	-		-	69	-		-	544	-
	78-79	Area 1	700				1456				2156			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1/		-	700	-		-	1456	-		-	2156	-

LI11/79(R-3.12)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
07.0902	77-78	Area -	-				-				-			
Resp.		Local -	-				-				-			
Ther.		State 2	1972	2303(S)			779	949(S)			2751	2911(S)		
		Total 2		1641(S)	1972	-		609(S)	779	-		2510(S)	2751	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 2	3033	4507(S)			1026	1137(S)			4059	5421(S)		
		Total 2		1560(S)	3033	-		914(S)	1026	-		2697(S)	4059	-
07.0903	77-78	Area 1	1684				99				1782			
Resp. Tech		Local 1	1498				680				2178			
		State -	-	1684(A)			-	680(L)			-	2178(L)		
		Total 2		1498(L)	1591	-		99(A)	390	-		1782(A)	1980	-
	78-79	Area 1	2222				103				2325			
		Local 1	2687				833				3520			
		State -	-	2687(L)			-	833(L)			-	3520(L)		
		Total 2		2222(A)	2454	-		103(A)	468	-		2325(A)	2922	-
07.0904	77-78	Area 2	973				278				1251			
Med.		Local -	-				-				-			
Asst.		State 1	1257	1256(S)			632	632(S)			1889	1889(S)		
		Total 3		805(A)	1068	-		112(A)	396	-		1250(A)	1464	-
	78-79	Area 2	1227				312				1539			
		Local -	-				-				-			
		State 1	1479	1714(A)			606	606(S)			2085	2085(S)		
		Total 3		740(A)	1311	-		152(A)	410	-		1213(A)	1721	-
07.0906	77-78	Area 1	1971				563				2535			
Insurance		Local -	-				-				-			
Clerk		State 1	1093	1971(S)			586	586(S)			1680	2535(A)		
		Total 2		1093(S)	1533	-		563(A)	574	-		1680(S)	2107	-
	78-79	Area 1	3822				787				4609			
		Local -	-				-				-			
		State 1	637	3822(A)			759	787(A)			1396	4609(A)		
		Total 2		637(S)	2230	-		759(S)	773	-		1396(S)	3303	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
07.0907	77-78	Area 1	754				257				1011			
EMT		Local 3	698				958				1656			
		State 3	693	1069(L)			686	1432(L)			1379	2500(L)		
		Total 7		412(L)	704	690		257(A)	742	701		1011(A)	1446	1322
	78-79	Area 2	818				701				1520			
		Local 4	677				996				1673			
		State 4	747	959(S)			868	1280(S)			1615	2145(L)		
		Total 10		391(L)	734	748		253(A)	886	916		1086(A)	1620	1621
07.0912	77-78	Area -	-				-				-			
Med. Rec.		Local -	-				-				-			
Tech.		State 1	2812	-			632	-			3444	-		
		Total 1		-	2812	-		-	632	-		-	3444	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	2182	-			606	-			2788	-		
		Total 1		-	2182	-		-	606	-		-	2788	-
09.0000	77-78	Area 1	957				1142				2099			
Adult		Local -	-				-				-			
H. Ec.		State -	-	-			-	-			-	-		
		Total 1		-	957	-		-	1142	-		-	2099	-
	78-79	Area 1	1067				478				1545			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1067	-		-	478	-		-	1545	-
09.0102	77-78	Area -	-				-				-			
Child		Local -	-				-				-			
Develop.		State 1	882	-			580	-			1462	-		
		Total 1		-	882	-		-	580	-		-	1462	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1136	-			679	-			1815	-		
		Total 1		-	1136	-		-	679	-		-	1815	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE: SYSTEM AVERAGE	DIRECT COST PER S-FTE: EXTREMES	DIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	DIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	INDIRECT COST PER S-FTE: SYSTEM AVERAGE	INDIRECT COST PER S-FTE: EXTREMES	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	TOTAL COST PER S-FTE: SYSTEM AVERAGE	TOTAL COST PER S-FTE: EXTREMES	TOTAL COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	TOTAL COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)
09.0103 Cloth ' Tex.	77-78	Area –	–				–				–			
		Local 1	307				837				1145			
		State –	–	–			–	–			–	–		
		Total 1		–	307	–		–	837	–		–	1145	–
09.0109 Housing & Home Furn.	78-79	Area –	–				–				–			
		Local 1	576				1055				1631			
		State –	–	–			–	–			–	–		
		Total 1		–	576	–		–	1055	–		–	1631	–
09.0201 Care of Child	77-78	Area –	–				–				–			
		Local 2	1299				785				2084			
		State 4	743	1444(L)			751	1248(S)			1494	2185(L)		
		Total 6		646(S)	929	870		561(S)	762	691		1232(S)	1691	1682
	78-79	Area 1	579				421				1000			
		Local 2	1297				944				2242			
		State 4	1087	1586(L)			842	1306(S)			1930	2840(S)		
		Total 7		579(A)	1075	1072		421(A)	811	790		1000(A)	1886	1873
09.202 Clothing Manage.	77-78	Area 2	577				274				851			
		Local –	–				–				–			
		State –	–	845(A)			–	479(A)			–	1325(A)		
		Total 2		308(A)	577	–		69(A)	274	–		378(A)	851	–
	78-79	Area 2	820				287				1107			
		Local –	–				–				–			
		State –	–	1387(A)			–	511(A)			–	1898(A)		
		Total 2		253(A)	820	–		63(A)	287	–		317(A)	1107	–
09.0203 Food Manage.	77-78	Area 1	1028				140				1168			
		Local –	–				–				–			
		State 2	1431	1455(S)			606	643(S)			2037	2098(S)		
		Total 3		1028(A)	1297	–		140(A)	451	–		1168(A)	1748	–
	78-79	Area 1	2093				63				2157			
		Local –	–				–				–			
		State 2	1877	2093(A)			695	744(S)			2572	2722(S)		
		Total 3		1677(S)	1949	–		63(A)	484	–		2157(A)	2433	–

LI11/79(R-3.15)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)	
09.0205 Instit. & Hm. Manage	77-78	Area 1	1134				488				1622			
		Local -	-				-				-			
		State 1	1734	1734(S)			586	586(S)			2320	2320(S)		
		Total 2		1134(A)	1434	-		488(A)	537	-		1622(A)	1971	-
	78-79	Area 1	1259				483				1742			
		Local -	-				-				-			
		State 1	960	1259(A)			727	727(S)			1687	1742(A)		
		Total 2		960(S)	1110	-		483(A)	604	-		1687(S)	1714	-
09.0206 Dietetic Serv.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1061	-			609	-			1670	-		
		Total 1		-	1061	-		-	609	-		-	1670	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1393	-			775	-			2168	-		
		Total 1		-	1393	-		-	775	-		-	2168	-
09.0207 Food Manag. (F)	77-78	Area 1	870				507				1377			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	870	-		-	507	-		-	1377	-
	78-79	Area 1	1502				551				2053			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1502	-		-	551	-		-	2053	-
09.0208 Food Manag. (B)	77-78	Area 1	1634				481				2115			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1634	-		-	481	-		-	2115	-
	78-79	Area 1	1696				558				2254			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1696	-		-	558	-		-	2254	-

LI11/79(R-3.16)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
09.0209 Soc. Serv. Tech	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 2	663	706(S)			574	586(S)			1237	1292(S)		
		Total 2		620(S)	663	-		561(S)	574	-		1181(S)	1237	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 2	1249	1580(S)			1286	1968(S)			2535	3548(S)		
		Total 2		918(S)	1249	-		604(S)	1286	-		1522(S)	2535	-
14.0000 Adult Office	77-78	Area 2	692				430				1157			
		Local -	-				-				-			
		State -	-	836(A)			-	499(A)			-	1334(A)		
		Total 2		549(A)	692	-		430(A)	465	-		979(A)	1157	-
	78-79	Area 2	993				531				1523			
		Local -	-				-				-			
		State -	-	1624(A)			-	566(A)			-	2119(A)		
		Total 2		361(A)	993	-		495(A)	531	-		927(A)	1523	-
14.0100 Acct. & Comput.	77-78	Area 6	767				417				1274			
		Local 2	701				1070				1771			
		State 7	774	1417(A)			728	1459(L)			1503	2412(S)		
		Total 15		422(S)	798	779		69(A)	650	632		563(A)	1448	1442
	78-79	Area 6	763				360				1124			
		Local 2	710				1051				1761			
		State 7	906	1220(S)			815	1308(S)			1722	2528(S)		
		Total 15		534(A)	823	815		63(A)	665	662		626(A)	1488	1475
14.0200 Data Proc.	77-78	Area 1	643				291				935			
		Local 1	871				716				1588			
		State 4	702	1158(S)			819	1239(S)			1522	2397(S)		
		Total 6		206(S)	721	740		291(A)	714	689		935(A)	1436	1320
	78-79	Area 1	678				130				808			
		Local 1	762				922				1684			
		State 4	685	984(S)			908	1293(S)			1593	2277(S)		
		Total 6		222(S)	697	744		130(A)	781	816		808(A)	1478	1446

LI11/79(R-3.17)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
14.0201 Keypunch	77-78	Area 3	1105				638				1744			
		Local -	-				-				-			
		State 2	2101	3391(S)			617	1064(A)			2718	4000(S)		
		Total 5		652(A)	1504	1159		371(A)	630	572		1023(A)	2134	1882
	78-79	Area 3	1259				584				1844			
		Local -	-				-				-			
		State 2	470	1578(A)			663	1059(A)			1133	2638(A)		
		Total 5		327(S)	944	938		63(A)	616	653		1029(A)	1560	1378
14.0202 Compt. Oper.	77-78	Area 1	991				366				1357			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	991	-		-	366	-		-	1357	-
	78-79	Area 1	1144				382				1526			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1144	-		-	382	-		-	1526	-
14.0203 Programming	77-78	Area 1	1372				423				1795			
		Local -	-				-				-			
		State 1	88	137?(A)			63	423(A)			151	1795(A)		
		Total 2		88(S)	730	-		63(S)	243	-		151(S)	973	-
	78-79	Area 1	860				487				1347			
		Local -	-				-				-			
		State 1	614	860(A)			600	600(S)			1214	1347(A)		
		Total 2		614(S)	737	-		487(A)	543	-		1214(S)	1280	-
14.0300 Gen. Clerical	77-78	Area 5	859				424				1284			
		Local 1	1322				683				2004			
		State 7	886	1322(L)			818	1217(S)			1705	2435(S)		
		Total 13		392(A)	910	919		69(A)	657	659		461(A)	1566	1588
	78-79	Area 5	831				450				1281			
		Local 1	935				825				1761			
		State 7	972	1298(S)			918	1310(S)			1890	2608(S)		
		Total 13		479(A)	915	920		265(A)	731	720		744(A)	1646	1641

LI11/75(R-3.18)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)	
14.0700	77-78	Area 6	628				403				1031			
Sec. &		Local 4	1125				1021				2147			
Rel. Occup.		State 8	852	1519(L)			769	1458(L)			1622	2460(S)		
		Total 18		478(A)	839	819		89(A)	703	695		785(A)	1542	1532
	78-79	Area 6	1079				458				1538			
		Local 3	1481				1149				2631			
		State 9	1262	2476(L)			865	1343(S)			2128	3696(L)		
		Total 18		486(A)	1251	1224		248(A)	797	797		1087(A)	2048	2007
14.0701	77-78	Area -	-				-				-			
Legal Sec.		Local 1	3019				819				3839			
		State 3	677	3019(L)			598	819(L)			1275	3839(L)		
		Total 4		467(S)	1263	782		561(S)	654	617		1028(S)	1916	1399
	78-79	Area -	-				-				-			
		Local 1	3345				1223				4568			
		State 3	965	3345(L)			647	1223(L)			1612	4568(L)		
		Total 4		858(S)	1560	1019		602(S)	791	669		1588(S)	2351	1625
14.0702	77-78	Area -	-				-				-			
Med. Sec.		Local 1	1038				836				1874			
		State 2	607	1038(L)			582	836(L)			1189	1874(L)		
		Total 3		448(S)	751	-		561(S)	667	-		1009(S)	1418	-
	78-79	Area -	-				-				-			
		Local 1	1310				1129				2438			
		State 2	894	1310(L)			667	1129(L)			1561	2438(L)		
		Total 3		858(S)	1033	-		604(S)	821	-		1536(S)	1854	-
14.0703	77-78	Area 1	879				462				1340			
Steno		Local 1	1688				832				2520			
		State 3	711	1688(L)			599	832(L)			1310	2520(L)		
		Total 5		456(S)	940	852		462(A)	618	599		1017(S)	1558	1418
	78-79	Area 1	913				491				1404			
		Local 1	2727				1224				3951			
		State 2	896	2727(L)			604	1224(L)			1500	3951(L)		
		Total 4		849(S)	1358	928		491(A)	731	604		1404(A)	2089	1500

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE: SYSTEM AVERAGE	DIRECT COST PER S-FTE: EXTREMES	DIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	DIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	INDIRECT COST PER S-FTE: SYSTEM AVERAGE	INDIRECT COST PER S-FTE: EXTREMES	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	TOTAL COST PER S-FTE: SYSTEM AVERAGE	TOTAL COST PER S-FTE: EXTREMES	TOTAL COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	TOTAL COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)
14.0705	77-78	Area -	-				-				-			
Court		Local -	-				-				-			
Reporter		State 1	1088	-			631	-			1719	-		
		Total 1		-	1088	-		-	631	-		-	1719	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1251	-			606	-			1857	-		
		Total 1		-	1251	-		-	606	-		-	1857	-
14.0800	77-78	Area -	-				-				-			
Super/		Local 1	901				1030				1931			
Ad Manage.		State 6	842	1193(S)			756	1218(S)			1598	2411(S)		
		Total 7		681(S)	851	816		554(S)	795	759		1277(S)	1646	1567
	78-79	Area -	-				-				-			
		Local 1	1088				1064				2152			
		State 6	940	1238(S)			837	1310(S)			1778	2548(S)		
		Total 7		801(S)	962	939		604(S)	870	835		1405(S)	1832	1774
14.0801	77-78	Area -	-				-				-			
Admin.		Local -	-				-				-			
Asst.		State 1	577	-			575	-			1152	-		
		Total 1		-	577	-		-	575	-		-	1152	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	643	-			604	-			1247	-		
		Total 1		-	643	-		-	604	-		-	1247	-
14.0803	77-78	Area -	-				-				-			
Clerical		Local 1	522				682				1204			
Super.		State 1	575	575(S)			561	682(L)			1136	1204(L)		
		Total 2		522(L)	549	-		561(S)	622	-		1136(S)	1170	-
	78-79	Area -	-				-				-			
		Local 1	651				830				1481			
		State 1	738	738(S)			601	830(L)			1339	1481(L)		
		Total 2		651(S)	695	-		601(L)	715	-		1339(S)	1410	-

LIII/79(R-3.20)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
14.0808	77-78	Area -	-				-				-			
Para Legal		Local -	-				-				-			
Asst.		State 3	586	793(S)			594	635(S)			1180	1482(S)		
		Total 3		365(S)	586	-		562(S)	594	-		927(S)	1180	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 3	736	906(S)			645	727(S)			1296	1550(S)		
		Total 3		478(S)	736	-		604(S)	645	-		1082(S)	1381	-
14.9900	77-78	Area 1	521				428				949			
Office		Local -	-				-				-			
Occ.		State 1	725	725(S)			635	635(S)			1360	1360(S)		
		Total 2		521(A)	623	-		428(A)	532	-		949(A)	1155	-
	78-79	Area 1	583				401				984			
		Local -	-				-				-			
		State 1	690	690(S)			605	605(S)			1294	1294(S)		
		Total 2		583(A)	636	-		401(A)	503	-		984(A)	1139	-
16.0000	77-78	Area 1	673				434				1107			
Adult		Local -	-				-				-			
Tech.		State 1	667	673(A)			561	561(S)			1229	1229(S)		
		Total 2		667(S)	670	-		434(A)	498	-		1107(A)	1168	-
	78-79	Area 1	1023				492				1514			
		Local -	-				-				-			
		State 1	760	1023(A)			605	605(S)			1365	1514(A)		
		Total 2		760(S)	891	-		492(A)	548	-		1365(S)	1439	-
16.1012	77-78	Area 1	989				465				1454			
Aircraft		Local -	-				-				-			
Maint.		State -	-	-			-	-			-	-		
		Total 1		-	989	-		-	465	-		-	1454	-
	78-79	Area 1	858				500				1357			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	858	-		-	500	-		-	1357	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
16.1031	77-78	Area -	-				-				-			
Arch.		Local -	-				-				-			
Tech.		State 4	1200	1883(S)			757	1217(S)			1957	3101(S)		
		Total 4		934(S)	1200	991		561(S)	757	625		1543(S)	1957	1592
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 4	1322	2060(S)			812	1295(S)			2134	3355(S)		
		Total 4		1046(S)	1322	1090		604(S)	812	675		1660(S)	2134	1761
16.1052	77-78	Area -	-				-				-			
Petro.		Local 1	1758				1054				2811			
Tech.		State 1	477	1758(L)			554	1054(L)			1032	2811(L)		
		Total 2		477(S)	1118	-		554(S)	804	-		1032(S)	1922	-
	78-79	Area -	-				-				-			
		Local 1	934				1000				1934			
		State 1	1086	1086(S)			668	1000(L)			1754	1934(L)		
		Total 2		934(L)	1010	-		668(S)	834	-		1754(S)	1844	-
16.1060	77-78	Area -	-				-				-			
Natural		Local 1	1206				1196				2402			
Resource		State -	-	-			-	-			-	-		
Manage.		Total 1		-	1206	-		-	1196	-		-	2402	-
	78-79	Area -	-				-				-			
		Local 1	1321				1230				2551			
		State -	-	-			-	-			-	-		
		Total 1		-	1321	-		-	1230	-		-	2551	-
16.1061	77-78	Area -	-				-				-			
Civil		Local 1	982				700				1681			
Tech		State 3	2609	5710(S)			901	1216(S)			3511	6926(S)		
		Total 4		946(S)	2203	1078		639(S)	851	775		1682(L)	3054	1804
	78-79	Area -	-				-				-			
		Local 1	922				705				1627			
		State 3	2132	6857(S)			609	1290(S)			2742	8146(S)		
		Total 4		922(L)	2566	1242		666(S)	899	819		1627(L)	3464	2042

LI11/79(R-3.22)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
16.1062 Concrete Tech.	77-78	Area -	-				-				-			
		local -	-				-				-			
		State 1	1881	-			646	-			2526	-		
		Total 1		-	1881	-		-	646	-		-	2526	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	2132	-			610	-			2742	-		
		Total 1		-	2132	-		-	610	-		-	2742	-
16.1063 Surveying	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	842	-			671	-			1513	-		
		Total 1		-	842	-		-	671	-		-	1513	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1076	-			1292	-			2368	-		
		Total 1		-	1076	-		-	1292	-		-	2368	-
16.1066 Urban Planning	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1189	-			554	-			1743	-		
		Total 1		-	1189	-		-	554	-		-	1743	-
16.1067 Water W/Water	77-78	Area 1	22522				51389				73911			
		Local -	-				-				-			
		State 1	957	22522(A)			635	51389(A)			1593	73911(A)		
		Total 2		957(S)	11739	-		635(S)	26012	-		1593(S)	37752	-
	78-79	Area 2	1078				361				1439			
		Local -	-				-				-			
		State 1	795	1460(A)			772	772(S)			1568	1929(A)		
		Total 3		697(A)	984	-		253(A)	498	-		950(A)	1482	-
16.1069 Environ Protection	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	997	-			554	-			1551	-		
		Total 1		-	997	-		-	554	-		-	1551	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
16.1069 Environ Protection	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1468	-			1880	-			3347	-		
		Total 1		-	1468	-		-	1880	-		-	3347	-
16.1071 Electrical Tech.	77-78	Area -	-				-				-			
		Local 1	1524				1321				2846			
		State -	-	-			-	-			-	-		
		Total 1		-	1524	-		-	1321	-		-	2846	-
	78-79	Area -	-				-				-			
		Local 1	1274				1270				2544			
		State -	-	-			-	-			-	-		
		Total 1		-	1274	-		-	1270	-		-	2544	-
16.1081 Electronic Tech.	77-78	Area 3	820				295				1116			
		Local 2	1462				824				2287			
		State 7	1129	1798(L)			740	979(S)			1933	2630(L)		
		Total 12		651(A)	1145	940		69(A)	643	667		720(A)	1788	1810
	78-79	Area 3	867				436				1304			
		Local 2	1473				506				1979			
		State 7	1191	1837(L)			810	1118(S)			2002	2745(S)		
		Total 12		522(A)	1158	1153		116(L)	666	676		912(A)	1824	1843
16.1082 Communica-tion	77-78	Area 2	990				308				1298			
		Local -	-				-				-			
		State -	-	1733(A)			-	547(A)			-	2280(A)		
		Total 2		247(A)	990	-		69(A)	308	-		316(A)	1298	-
	78-79	Area 2	2773				279				3052			
		Local -	-				-				-			
		State -	-	2924(A)			-	494(A)			-	3117(A)		
		Total 2		2622(A)	2773	-		63(A)	279	-		2987(A)	3052	-
16.1083 Indust. Electron	77-78	Area 1	1368				501				1870			
		Local -	-				-				-			
		State 1	2628	2628(S)			554	554(S)			3182	3182(S)		
		Total 2		1369(A)	1998	-		501(A)	528	-		1870(A)	2526	-

LI11/79(R-3.24)

CODE	YEAR	RESPONSE		DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
				SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
16.1083 Indust. Electron.	78-79	Area	1	1116				523				1640			
		Local	-	-				-				-			
		State	1	1354	1354(S)			668	668(S)			2021	2021(S)		
		Total	2		1116(A)	1235	-		523(A)	596	-		1640(A)	1830	-
16.1084 Radio & TV	77-78	Area	4	1661				361				2023			
		Local	-	-				-				-			
		State	2	818	3608(A)			673	708(S)			1491	3677(A)		
		Total	6		775(S)	1381	975		69(A)	465	504		1328(A)	1846	1517
	78-79	Area	4	1658				350				2009			
		Local	-	-				-				-			
		State	2	2531	4124(S)			632	780(S)			3223	4728(S)		
		Total	6		938(S)	1950	1659		63(A)	465	486		1391(A)	2414	2066
16.1085 Digital Electron.	77-78	Area	1	151				69				220			
		Local	-	-				-				-			
		State	1	782	782(S)			554	554(S)			1337	1337(S)		
		Total	2		151(A)	467	-		69(A)	312	-		220(A)	778	-
	78-79	Area	1	996				210				1206			
		Local	-	-				-				-			
		State	1	1608	1608(S)			668	668(S)			2276	2276(S)		
		Total	2		996(A)	1302	-		210(A)	439	-		1206(A)	1741	-
16.1091 Electro. Tech.	77-78	Area	-	-				-				-			
		Local	1	2515				700				3215			
		State	1	1394	2515(L)			632	700(L)			2025	3215(L)		
		Total	2		1394(S)	1954	-		632(S)	666	-		2025(S)	2620	-
	78-79	Area	-	-				-				-			
		Local	1	1404				773				2177			
		State	1	963	1404(L)			3249	3249(S)			4212	4212(S)		
		Total	2		963(S)	1184	-		773(L)	2011	-		2177(L)	3194	-
16.1092 Biomed. Tech.	77-78	Area	-	-				-				-			
		Local	-	-				-				-			
		State	1	669	-			706	-			1375	-		
		Total	1		-	669	-		-	706	-		-	1375	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
16.1092	78-79	Area -	-				-				-			
Biomed.		Local -	-				-				-			
Tech.		State 1	834	-			713	-			1547	-		
		Total 1		-	834	-		-	713	-		-	1547	-
16.1093	77-78	Area -	-				-				-			
Vending		Local -	-				-				-			
Repair		State 1	2579	-			586	-			3165	-		
		Total 1		-	2579	-		-	586	-		-	3165	-
16.1094	77-78	Area -	-				-				-			
Comp.		Local -	-				-				-			
Maint.		State 1	2219	-			826	-			3045	-		
		Total 1		-	2219	-		-	826	-		-	3045	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	2012	-			986	-			2998	-		
		Total 1		-	2012	-		-	986	-		-	2998	-
16.1101	77-78	Area 2	956				278				1234			
Environ.		Local -	-				-				-			
Tech		State 2	1103	1744(S)			794	1027(S)			1897	2770(S)		
		Total 4		463(S)	1030	957		69(A)	536	524		1002(A)	1566	1247
	78-79	Area 2	1283				302				1585			
		Local -	-				-				-			
		State 2	1107	1398(A)			869	1135(S)			1977	2399(S)		
		Total 4		951(S)	1196	1217		63(A)	586	573		1233(A)	1781	1747
16.1106	77-78	Area -	-				-				-			
Solar		Local -	-				-				-			
Tech.		State 1	855	-			577	-			1431	-		
		Total 1		-	855	-		-	577	-		-	1431	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	771	-			796	-			1567	-		
		Total 1		-	771	-		-	796	-		-	1548	-

LI11/79(R-3.26)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
16.1131 Mech. Tech.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 2/	1785	2586(S)			600	638(S)			2385	3147(S)		
		Total 2/		983(S)	1785	-		561(S)	600	-		1622(S)	2385	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 2/	1514	1844(S)			671	737(3)			2185	2449(S)		
		Total 2/		1184(S)	1514	-		605(S)	671	-		1921(S)	2185	-
16.1132 Fluid Power	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	1122	-			554	-			1676	-		
		Total 1/		-	1122	-		-	554	-		-	1676	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	1166	-			668	-			1834	-		
		Total 1/		-	1166	-		-	668	-		-	1834	-
16.1991 Eng. Rel. Tech.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 2/	848	1121(S)			597	609(S)			1445	1729(S)		
		Total 2/		575(S)	848	-		586(S)	597	-		1161(S)	1445	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 3/	669	868(S)			688	738(S)			1358	1606(S)		
		Total 3/		408(S)	669	-		604(S)	688	-		1012(S)	1358	-
16.1992 Drafting	77-78	Area 3	724				331				1055			
		Local 1	2419				693				3112			
		State 4/	816	2419(L)			737	956(S)			1553	3112(L)		
		Total 8/		264(S)	982	862		69(A)	579	602		374(A)	1562	1501
	78-79	Area 3	821				338				1159			
		Local 1	2307				884				3192			
		State 4/	1051	2307(L)			841	1152(S)			1893	3192(L)		
		Total 8/		383(A)	1122	1048		63(A)	658	675		446(A)	1780	1768

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
16.1993	77-78	Area -	-				-				-			
Mining		Local -	-				-				-			
Tech.		State 2/	872	963(S)			690	826(S)			1562	1606(S)		
		Total 2/		780(S)	872	-		554(S)	690	-		1517(S)	1562	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	700	-			932	-			1632	-		
		Total 1/		-	700	-		-	932	-		-	1632	-
16.1994	77-78	Area -	-				-				-			
Tech.		Local -	-				-				-			
Illus.		State 1/	3402	-			586	-			3988	-		
		Total 1/		-	3402	-		-	586	-		-	3988	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	2544	-			713	-			3256	-		
		Total 1/		-	2544	-		-	713	-		-	3256	-
16.5001	77-78	Area 1	566				429				995			
Misc.		Local -	-				-				-			
Tech.		State -	-	-			-	-			-	-		
		Total 1/		-	566	-		-	429	-		-	995	-
	78-79	Area 1	583				401				984			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1/		-	583	-		-	401	-		-	984	-
16.6011	77-78	Area -	-				-				-			
Pilot		Local 2	2440				874				3315			
Training		State -	-	3096(L)			-	1063(L)			-	4195(L)		
		Total 2/		1785(L)	2440	-		685(L)	874	-		2470(L)	3315	-
	78-79	Area -	-				-				-			
		Local 2	2364				1271				3635			
		State -	-	3672(L)			-	1644(L)			-	5316(L)		
		Total 2/		1056(L)	2364	-		899(L)	1271	-		1955(L)	3635	-

LI11/79(R-3.28)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
16.6021	77-78	Area –	–				–				–			
Fire		Local 1	366				681				1047			
Safety		State 2	746	828(S)			580	681(L)			1327	1397(S)		
		Total 3		366(L)	620	–		569(S)	614	–		1047(L)	1234	–
	78-79	Area –	–				–				–			
		Local 1	278				825				1102			
		State 2	781	895(S)			654	825(L)			1436	1515(S)		
		Total 3		273(L)	614	–		620(S)	772	–		1102(L)	1325	–
16.6022	77-78	Area 1	812				257				1069			
Fire		Local 2	739				1115				1855			
Training		State –	–	920(L)			–	1432(L)			–	2352(L)		
		Total 3		560(L)	764	–		257(A)	829	–		1069(A)	1593	–
	78-79	Area 2	1082				135				1218			
		Local 3	694				1095				1790			
		State –	–	1234(A)			–	1278(L)			–	2065(L)		
		Total 5		584(L)	850	810		18(A)	712	754		948(A)	1562	1598
16.6050	77-78	Area –	–				–				–			
Criminal		Local 1	530				680				1210			
Justice		State 2	805	942(S)			607	680(L)			1413	1581(S)		
		Total 3		530(L)	714	–		577(S)	632	–		1210(L)	1346	–
	78-79	Area –	–				–				–			
		Local 1	631				827				1458			
		State 2	849	879(S)			657	827(L)			1506	1535(S)		
		Total 3		631(L)	777	–		599(S)	714	–		1458(L)	1490	–
16.6051	77-78	Area –	–				–				–			
Police		Local –	–				–				–			
Science		State 2	1232	1537(S)			699	829(S)			1932	2366(S)		
Tech.		Total 2		928(S)	1232	–		569(S)	699	–		1498(S)	1932	–
	78-79	Area –	–				–				–			
		Local –	–				–				–			
		State 2	1442	1696(S)			765	918(S)			2208	2613(S)		
		Total 2		1189(S)	1442	–		613(S)	765	–		1802(S)	2208	–

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
16.6054 Safety Admin.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 2	820	1355(S)			597	632(S)			1417	1987(S)		
		Total 2		285(S)	820	-		561(S)	597	-		847(S)	1417	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 2	974	1536(S)			602	604(S)			1576	2136(S)		
		Total 2		412(S)	974	-		600(S)	602	-		1016(S)	1576	-
16.6980 Media Tech.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1751	-			586	-			2337	-		
		Total 1		-	1751	-		-	586	-		-	2337	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1959	-			727	-			2686	-		
		Total 1		-	1959	-		-	727	-		-	2686	-
16.6991 Audio Visual	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	584	-			554	-			1138	-		
		Total 1		-	584	-		-	554	-		-	1138	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	946	-			908	-			1854	-		
		Total 1		-	946	-		-	908	-		-	1854	-
16.6993 Teacher Aide	77-78	Area -	-				-				-			
		Local 2	6004				1466				7470			
		State -	-	11120(L)			-	1500(L)			-	12620(L)		
		Total 2		887(L)	6004	-		1432(L)	1466	-		2319(L)	7470	-
	78-79	Area -	-				-				-			
		Local 2	1281				1011				2292			
		State -	-	1990(L)			-	1275(L)			-	3265(L)		
		Total 2		573(L)	1281	-		746(L)	1011	-		1319(L)	2292	-

LI11/79(R-3.30)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
16.6994	77-78	Area -	-				-				-			
Broadcast		Local 1	710				1268				1978			
		State 1	1204	1204(S)			577	1268(L)			1782	1978(L)		
		Total 2		710(L)	957	-		577(S)	923	-		1782(S)	1880	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1276	-			604	-			1880	-		
		Total 1		-	1276	-		-	604	-		-	1880	-
16.6995	77-78	Area -	-				-				-			
Ski Area		Local 1	3376				1742				5118			
Tech.		State -	-	-			-	-			-	-		
		Total 1		-	3376	-		-	1742	-		-	5118	-
	78-79	Area -	-				-				-			
		Local 1	1774				1280				3054			
		State -	-	-			-	-			-	-		
		Total 1		-	1774	-		-	1280	-		-	3054	-
17.0000	77-78	Area 2	1321				437				1758			
Adult		Local -	-				-				-			
Trade		State -	-	2028(A)			-	446(A)			-	2474(A)		
		Total 2		615(A)	1321	-		429(A)	437	-		1043(A)	1758	-
	78-79	Area 2	1389				447				1836			
		Local -	-				-				-			
		State -	-	2196(A)			-	493(A)			-	2689(A)		
		Total 2		583(A)	1389	-		400(A)	447	-		983(A)	1836	-
17.0000*	77-78	Area 1	888				491				1379			
Uphol-Adult		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	888	-		-	491	-		-	1379	-
17.0000*	77-78	Area 1	788				436				1225			
Apprentice		Local -	-				-				-			
Adult		State -	-	-			-	-			-	-		
		Total 1		-	788	-		-	436	-		-	1225	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE: SYSTEM AVERAGE	DIRECT COST PER S-FTE: EXTREMES	DIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	DIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	INDIRECT COST PER S-FTE: SYSTEM AVERAGE	INDIRECT COST PER S-FTE: EXTREMES	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	TOTAL COST PER S-FTE: SYSTEM AVERAGE	TOTAL COST PER S-FTE: EXTREMES	TOTAL COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	TOTAL COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)
17.0000*	78-79	Area 1	798				484				1283			
Apprentice		Local -	-				-				-			
Adult		State -	-	-			-	-			-	-		
		Total 1		-	798	-		-	484	-		-	1283	-
17.0200	77-78	Area 1	266				89				355			
Appliance		Local -	-				-				-			
Repair		State 3	1388	2558(S)			591	627(S)			1979	3119(S)		
		Total 4		266(A)	1108	803		89(A)	466	573		355(A)	1573	1410
	78-79	Area 2	1142				491				1633			
		Local -	-				-				-			
		State 3	917	1745(A)			646	826(A)			1563	2572(A)		
		Total 5		540(A)	1007	917		157(A)	584	646		696(A)	1592	1563
17.0301	77-78	Area 3	1116				271				1388			
Body &		Local 2	948				744				1692			
Fender		State 7	1181	1953(S)			734	996(S)			1916	2690(S)		
		Total 12		743(S)	1126	1082		69(A)	621	638		939(A)	1747	1733
	78-79	Area 3	1111				266				1377			
		Local 2	1102				1036				2138			
		State 7	1205	1830(S)			814	1118(S)			2019	2793(S)		
		Total 12		662(S)	1165	1149		63(A)	714	739		1286(A)	1879	1847
17.0302	77-78	Area 4	898				337				1235			
Mechanics		Local 3	1512				710				2222			
		State 5	1136	2320(L)			797	977(S)			1933	2910(L)		
		Total 12		672(A)	1151	1082		77(A)	622	641		750(A)	1773	1762
	78-79	Area 4	1381				683				2064			
		Local 3	1258				859				2117			
		State 5	1470	2066(A)			872	1602(A)			2342	3115(A)		
		Total 12		774(A)	1388	1381		63(A)	806	801		1229(A)	2194	2198
17.0399	77-78	Area -	-				-				-			
Auto		Local -	-				-				-			
Service		State 4	1018	2042(S)			726	1059(S)			1744	3101(S)		
		Total 4		650(S)	1018	690		567(S)	726	639		1227(S)	1744	1327

LI11/79(R-3.32)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
17.0399	78-79	Area -	-			-	-				-			
Auto		Local -	-				-				-			
Service		State 4	1480	3021(S)			831	1108(S)			2311	4129(S)		
		Total 4		891(S)	1480	1004		733(S)	831	741		1627(S)	2311	1744
17.0600	77-78	Area 1	172				69				241			
B Mach.		Local -	-				-				-			
Repair		State 1	774	774(S)			586	586(S)			1360	1360(S)		
		Total 2		172(A)	473	-		69(A)	327	-		241(A)	801	-
	78-79	Area 1	487				89				576			
		Local -	-				-				-			
		State 1	979	979(S)			729	729(S)			1708	1708(S)		
		Total 2		487(A)	733	-		89(A)	409	-		576(A)	1142	-
17.0700	77-78	Area 1	193				69				262			
Comm.		Local 1	1171				1223				2395			
Art		State 2	826	1171(L)			573	1223(L)			1399	2395(L)		
		Total 4		193(A)	754	824		69(A)	610	574		262(A)	1364	1400
	78-79	Area 1	464				105				568			
		Local 1	1192				1270				2463			
		State 2	879	1192(L)			789	1270(L)			1669	2463(L)		
		Total 4		464(A)	854	879		105(A)	736	789		568(A)	1592	1669
17.0900	77-78	Area 1	360				66				426			
Comm.		Local 1	1607				1245				2852			
Photo		State 1	782	1607(L)			586	1245(L)			1367	2852(L)		
		Total 3		360(A)	916	-		66(A)	632	-		426(A)	1549	-
	78-79	Area 1	589				63				652			
		Local 1	1535				1296				2831			
		State 1	1017	1535(L)			739	1296(L)			1756	2831(L)		
		Total 3		589(A)	1047	-		63(A)	699	-		652(A)	1746	-
17.1001	77-78	Area 2	712				178				890			
Carpentry		Local 3	905				1150				2056			
		State 3	933	1089(A)			580	1860(L)			1513	2761(L)		
		Total 8		336(A)	868	920		69(A)	694	604		406(A)	1562	1555

LI11/79(R-3.33)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)	
17.1001 Carpentry	78-79	Area 2	831				166				997			
		Local 3	1225				1103				2328			
		State 3	858	1534(L)			627	1271(L)			1485	2598(L)		
		Total 8		333(A)	989	1008		63(A)	691	698		396(A)	1680	1741
17.1002 Electricity	77-78	Area 1	1301				66				1367			
		Local 1	375				685				1060			
		State 1	683	1301(A)			568	685(L)			1251	1367(A)		
		Total 3		375(L)	786	-		66(A)	439	-		1060(L)	1226	-
	78-79	Area 1	1354				63				1417			
		Local 1	290				833				1123			
		State 1	631	1354(A)			47	833(L)			679	1417(A)		
		Total 3		290(L)	758	-		47(S)	314	-		679(S)	1073	-
17.1003 Hvy. Equip. Occ.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1762	-			555	-			2317	-		
		Total 1		-	1762	-		-	555	-		-	2317	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	2123	-			668	-			2791	-		
		Total 1		-	2123	-		-	668	-		-	2791	-
17.1004 Masonry	77-78	Area 1	238				69				308			
		Local -	-				-				-			
		State 1	696	696(S)			554	554(S)			1250	1250(S)		
		Total 2		238(A)	467	-		69(A)	312	-		308(A)	779	-
	78-79	Area 1	320				64				384			
		Local -	-				-				-			
		State 1	968	968(S)			668	668(S)			1636	1636(S)		
		Total 2		320(A)	644	-		64(A)	366	-		384(A)	1010	-
17.1006 Hvy. Equip. Maint.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1380	-			826	-			2206	-		
		Total 1		-	1380	-		-	826	-		-	2206	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
17.1006	78-79	Area -	-				-				-			
Hvy. Equip.		Local -	-				-				-			
Maint.		State 2	4125	7126(S)			1040	1212(S)			5165	7994(S)		
		Total 2		1124(S)	4125	-		868(S)	1040	-		2336(S)	5165	-
17.1007	77-78	Area 1	2135				69				2204			
Plumbing		Local -	-				-				-			
		State 1	464	2135(A)			554	554(A)			1019	2204(A)		
		Total 2		464(S)	1299	-		69(A)	312	-		1019(S)	1611	-
	78-79	Area 1	3081				63				3144			
		Local -	-				-				-			
		State 1	911	3081(A)			672	672(S)			1583	3144(A)		
		Total 2		911(S)	1996	-		63(A)	368	-		1583(S)	2363	-
17.1012	77-78	Area -	-				-				-			
Mining		Local 2	1081				1168				2249			
Occ.		State -	-	1743(L)			-	1320(L)			-	3064(L)		
(No Grant)		Total 2		419(L)	1081	-		1015(L)	1168	-		1433(L)	2249	-
	78-79	Area -	-				-				-			
		Local 2	890				1073				1963			
		State -	-	1364(L)			-	1281(L)			-	2645(L)		
		Total 2		416(L)	890	-		866(L)	1073	-		1282(L)	1963	-
17.1099	77-78	Area 1	1179				418				1597			
Const.		Local 1	1266				729				1994			
Main Trd.		State 3	1232	2099(S)			909	986(S)			2141	2938(S)		
		Total 5		606(S)	1229	1146		418(A)	775	823		1509(S)	2003	1857
	78-79	Area 1	828				511				1339			
		Local 1	1384				891				2275			
		State 3	1489	3020(S)			1008	1125(S)			2497	3969(S)		
		Total 5		585(S)	1336	1025		511(A)	886	931		1339(A)	2222	1933
17.1100	77-78	Area -	-				-				-			
Custodial		Local -	-				-				-			
Service		State 1	1939	-			1218	-			3157	-		
		Total 1		-	1939	-		-	1218	-		-	3157	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
17.1100 Custodial Service	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	309	-			1274	-			1583	-		
		Total 1/		-	309	-		-	1274	-		-	1583	-
17.1101 Ind. Main. Occ.	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	456	-			560	-			1016	-		
		Total 1/		-	456	-		-	560	-		-	1016	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	807	-			609	-			1416	-		
		Total 1/		-	807	-		-	609	-		-	1416	-
17.1200 Diesel Mech.	77-78	Area 3	1146				281				1428			
		Local -	-				-				-			
		State 2/	996	1563(A)			805	983(S)			1801	2192(S)		
		Total 5/		637(A)	1086	1077		66(A)	491	469		1134(A)	1577	1520
	7879	Area 3	1275				391				1667			
		Local -	-				-				-			
		State 2/	1394	1831(A)			943	1131(S)			2337	2739(S)		
		Total 5/		823(A)	1323	1321		63(A)	612	622		1512(A)	1935	1808
17.1402 Lineman	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	412	-			1217	-			1630	-		
		Total 1/		-	412	-		-	1217	-		-	1630	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1/	671	-			605	-			1276	-		
		Total 1/		-	671	-		-	605	-		-	1276	-
17.1499 Elec. Occ.	77-78	Area 1	694				257				951			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1/		-	694	-		-	257	-		-	951	-

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CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE: SYSTEM AVERAGE	DIRECT COST PER S-FTE: EXTREMES	DIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	DIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	INDIRECT COST PER S-FTE: SYSTEM AVERAGE	INDIRECT COST PER S-FTE: EXTREMES	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	TOTAL COST PER S-FTE: SYSTEM AVERAGE	TOTAL COST PER S-FTE: EXTREMES	TOTAL COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	TOTAL COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)
17.1499	78-79	Area 1	403				287				690			
Elec.		Local -	-				-				-			
Occ.		State -	-	-			-	-			-	-		
		Total 1		-	403	-		-	287	-		-	690	-
17.1700	77-78	Area -	-				-				-			
Fore-		Local -	-				-				-			
manship		State 2	669	723(S)			582	610(S)			1251	1277(S)		
		Total 2		616(S)	669	-		554(S)	582	-		1226(S)	1251	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 2	975	1044(S)			704	741(S)			1679	1784(S)		
		Total 2		907(S)	975	-		668(S)	704	-		1575(S)	1679	
17.1900	77-78	Area 1	415				86				501			
Print		Local 2	1389				1292				2681			
Press		State 2	779	2109(L)			613	1371(L)			1393	3480(L)		
		Total 5		415(A)	951	743		86(A)	780	814		501(A)	1730	1557
	78-79	Area 1	1222				63				1285			
		Local 2	2072				1048				3121			
		State 2	944	3225(L)			664	1265(L)			1609	4057(L)		
		Total 5		851(S)	1451	1060		63(A)	698	720		1285(A)	2149	1801
17.2102	77-78	Area 1	1264				472				1737			
Watch		Local -	-				-				-			
Repair		State -	-	-			-	-			-	-		
		Total 1		-	1264	-		-	472	-		-	1737	-
	78-79	Area 1	1403				478				1881			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1403	-		-	478	-		-	1881	-
17.2302	77-78	Area 4	1073				412				1486			
Machine		Local 1	2101				1069				3171			
Shop		State 6	1050	2101(L)			795	1217(S)			1844	3171(L)		
		Total 11		177(A)	1154	1157		194(A)	681	675		371(A)	1835	1849

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CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE: SYSTEM AVERAGE	DIRECT COST PER S-FTE: EXTREMES	DIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	DIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	INDIRECT COST PER S-FTE: SYSTEM AVERAGE	INDIRECT COST PER S-FTE: EXTREMES	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	INDIRECT COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)	TOTAL COST PER S-FTE: SYSTEM AVERAGE	TOTAL COST PER S-FTE: EXTREMES	TOTAL COST PER S-FTE: STATEWIDE AVERAGE ACTUAL	TOTAL COST PER S-FTE: STATEWIDE AVERAGE (TRIMMED)
17.2302	78-79	Area 4	977				419				1397			
Machine		Local -	-				-				-			
Shop		State 6	1081	1880(S)			914	1344(S)			1995	3064(S)		
		Total 10		471(A)	1040	1006		63(A)	716	719		535(A)	1756	1745
17.2305	77-78	Area 1	319				633				952			
Sheet		Local -	-				-				-			
Metal		State 2	1092	1635(S)			794	1035(S)			1887	2671(S)		
		Total 3		319(A)	835	-		554(S)	741	-		952(A)	1576	-
	78-79	Area 1	283				63				346			
		Local -	-				-				-			
		State 1	629	629(S)			668	668(S)			1297	1297(S)		
		Total 2		283(A)	456	-		63(A)	366	-		346(A)	822	-
17.2306	77-78	Area 6	939				351				1291			
Combo.		Local 2	1299				910				2209			
Welding		State 8	1199	1540(L)			786	1297(S)			1985	2627(L)		
		Total 16		388(A)	1114	1136		95(A)	639	631		484(A)	1753	1781
	78-79	Area 6	1054				377				1431			
		Local 3	1016				1125				2141			
		State 8	1114	1482(S)			868	1379(L)			1982	2839(L)		
		Total 17		189(S)	1075	1107		102(A)	740	740		752(A)	1816	1818
17.2307	78-79	Area -	-				-				-			
Tool & Die		Local 1	1015				600				1615			
		State -	-	-			-	-			-	-		
		Total 1		-	1015	-		-	600	-		-	1615	-
17.2601	77-78	Area 1	1557				524				2081			
Barbering		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1557	-		-	524	-		-	2081	-

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CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
17.2601 Barbering	78-79	Area 1	1470				511				1981			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1470	-		-	511	-		-	1981	-
17.2602 Cosmotology	77-78	Area 3	1176				297				1474			
		Local 1	816				830				1645			
		State 4	1043	1761(A)			641	830(L)			1685	2322(S)		
		Total 8		469(S)	1065	1049		78(A)	536	564		951(S)	1602	1590
	78-79	Area 3	1252				310				1562			
		Local 1	946				1062				2008			
		State 3	781	1893(A)			699	1062(L)			1480	2396(A)		
		Total 7		294(S)	978	940		63(A)	599	611		961(S)	1577	1544
17.2800 Bus/Truck Driving	78-79	Area -	-				-				-			
		Local 1	930				830				1761			
		State 1	2088	2088(S)			1834	1834(S)			3922	3922(S)		
		Total 2		930(L)	1509	-		830(L)	1332	-		1761(L)	2841	-
17.3100 Small Eng. Repair	77-78	Area 1	244				190				433			
		Local 1	1638				685				2324			
		State 3	1146	1638(L)			639	712(S)			1786	2324(L)		
		Total 5		244(A)	1064	1146		190(A)	559	631		434(A)	1623	1786
	78-79	Area 1	251				64				314			
		Local 1	2716				824				3540			
		State 3	650	2716(L)			646	824(L)			1297	3540(L)		
		Total 5		251(A)	983	650		64(A)	565	646		314(A)	1549	1297
17.3400 Leather-work	77-78	Area 1	1001				496				1497			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1001	-		-	496	-		-	1497	-
	78-79	Area 1	1565				518				2083			
		Local -	-				-				-			
		State -	-	-			-	-			-	-		
		Total 1		-	1565	-		-	518	-		-	2083	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
17.3500 Upholstery	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	764	-			561	-			1325	-		
		Total 1		-	764	-		-	561	-		-	1325	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1050	-			604	-			1654	-		
		Total 1		-	1050	-		-	604	-		-	1654	-
17.3700 Gunsmith	77-78	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1315	-			850	-			2165	-		
		Total 1		-	1315	-		-	850	-		-	2165	-
	78-79	Area -	-				-				-			
		Local -	-				-				-			
		State 1	1249	-			1101	-			2349	-		
		Total 1		-	1249	-		-	1101	-		-	2349	-
17.9900 T & I	77-78	Area -	-				-				-			
		Local 1	2267				678				2945			
		State -	-	-			-	-			-	-		
		Total 1		-	2267	-		-	678	-		-	2945	-
	78-79	Area -	-				-				-			
		Local 1	1375				1073				2448			
		State -	-	-			-	-			-	-		
		Total 1		-	1375	-		-	1073	-		-	2448	-

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HEGIS CODE CATEGORIES

The HEGIS codes as used in this report serve only as a point of information for general studies personnel. There is too little information regarding the make-up of the codes, the methods used to collect data and the curricula involved to draw conclusions. Further study in this area is highly recommended to clarify the make-up of and the influences on the costs. There is no method for comparing the specific codes from general and occupational education. The coding breakdown has no common basis and curricula are obviously differently structured.

The code categories used for the general studies curriculum of local district and state system community colleges are broad groupings of courses which cross many programs and degree requirements. Although HEGIS codes are generally accepted and used to various degrees throughout the state, an aggregation of this kind presents a definite data comparability problem. In order to verify the components of each code category, a request was made for catalog course prefix lists included in each code. Several codes contained many similarities while others showed wide disparities. None were completely synonymous. An obvious problem in comparison between codes or even between delivery systems within a code results, in that there is no basis for identifying similar curricula from either prefixes or code numbers. This problem is compounded by the fact that the academic personnel of two-year institutions have never used detailed reporting forms as occupational administrators have. Few if any records are kept in a form that is easily transferred to the survey instrument. In that context, the HEGIS code data should not be considered an adequate measure of differences between disciplines, nor should it be used as a basis for computing degree/program costs.

Since this project's purpose did not include a strong emphasis on general studies discipline costs except as those costs related to overall institutional dollar flow, the following analysis will be brief.

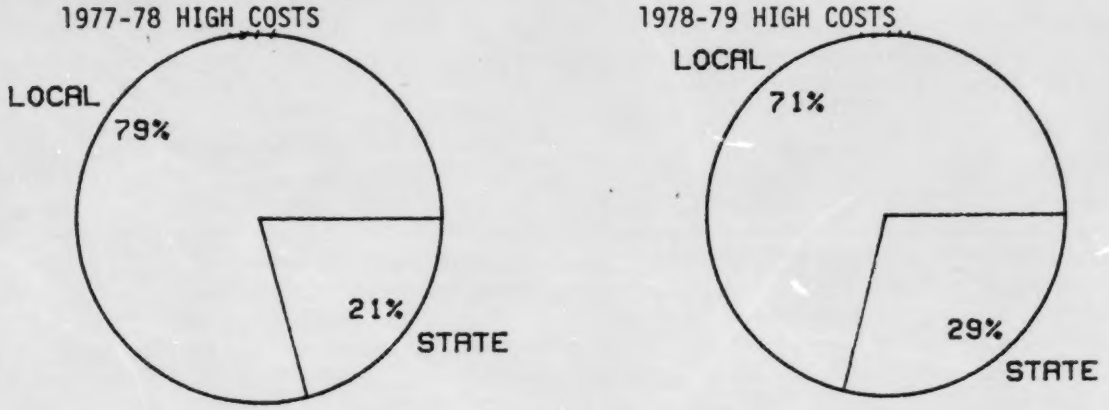
Cost per FTE - Using the same ranking technique as used for codes, local average costs in all three cost breakdowns. (Figure IV) This is the same trend as found in the occupational education codes with the same basic reasons: age of institution and inclusion of a variety of added costs in the indirect costs. In addition to those factors, the fact that local district colleges were founded 35 years ago indicates that the general studies division is more likely to have longer tenured faculty and therefore higher direct instructional costs than state system colleges. An analysis of code category salaries and tenure would be necessary to substantiate that idea.

Between disciplines there is a difference in cost figures for the laboratory sciences and the lecture oriented curricula. However, the difference was not as large as might be expected given the amount of equipment and consumable materials involved in the sciences.

Figure IV: Percent of responses in high categories by year and system

(General Studies HEGIS codes)

DIRECT COSTS PER S-FTE



INDIRECT COSTS PER S-FTE

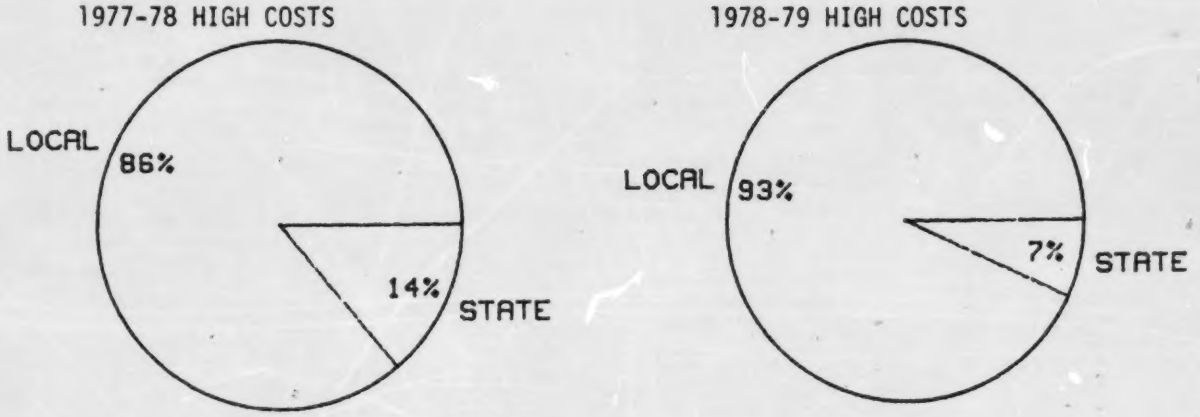
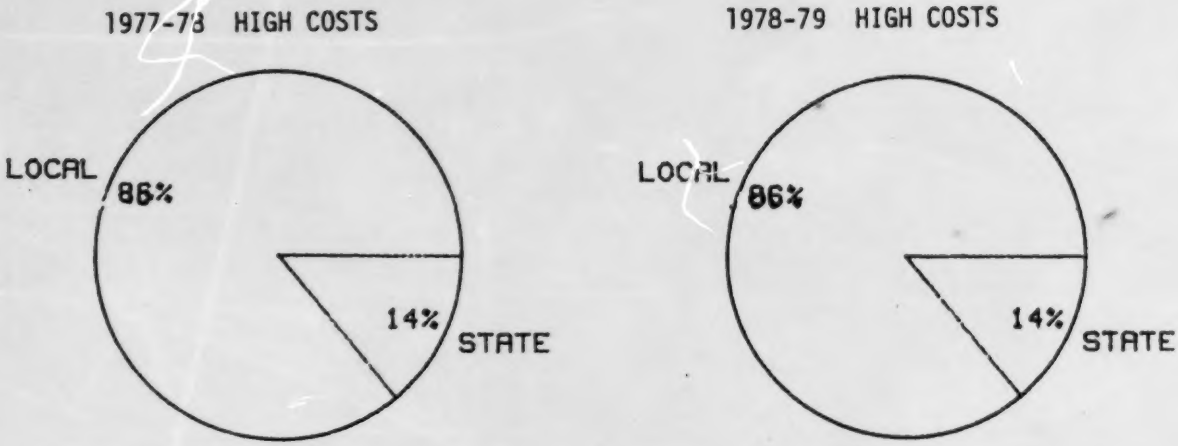


Figure IV (continued): Percent of responses in high category by year and system

TOTAL COSTS PER S-FTE



CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)		SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL (TRIMMED)	
						GENERAL STUDIES								
0100	77-78	Local 1	1044				833				1878			
Transfer Ag		State -	-	-			-	-			-	-		
		Total 1		-	1044	-		-	833	-		-	1878	-
	78-79	Local 2	884				911				1795			
		State -	-	1176(L)			-	1080(L)			-	2257(L)		
		Total 2		592(L)	884	-		742(L)	911	-		1334(L)	1795	-
0400	77-78	Local 4	1027				1048				2075			
Biology		State 8	1268	1950(S)			747	1432(L)			2016	2798(S)		
		Total 12		592(L)	1188	1172		561(S)	848	818		1395(S)	2036	2024
	78-79	Local 4	1219				1133				2352			
		State 8	1478	2480(S)			841	1458(L)			2319	3871(S)		
		Total 12		602(L)	1392	1362		624(S)	939	918		1629(S)	2331	2247
0500	77-78	Local 1	772				829				1601			
Transfer Bus.		State -	-	-			-	-			-	-		
		Total 1		-	772	-		-	829	-		-	1601	-
	78-79	Local 2	1189				909				2098			
		State -	-	1623(L)			-	1080(L)			-	2703(L)		
		Total 2		754(L)	1189	-		738(L)	909	-		1492(L)	2098	-
0600	77-78	Local 2	2195				904				3100			
Communications		State 8	1036	3063(L)			748	1192(S)			1785	4226(L)		
		Total 10		553(S)	1269	1134		555(S)	780	757		1131(S)	2048	1891
	78-79	Local 2	2483				1011				3495			
		State 8	1480	4197(S)			862	1578(S)			2342	5775(S)		
		Total 10		541(S)	1681	1509		591(S)	892	844		1267(S)	2573	2336
0700	77-78	Local 1	1008				653				1662			
Comp.		State 4	1209	1782(S)			648	812(S)			1857	2595(S)		
Sci.		Total 5		808(S)	1169	1085		555(S)	649	626		1440(S)	1818	1686

LI11/79(R-3.41)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	STATEWIDE AVERAGE (TRIMMED)
0700	78-79	Local 2	1632				1053				2685			
Comp. Sci.		State 4	993	2189(L)			739	1274(L)			1733	3463(L)		
		Total 6		630(S)	1207	1105		597(S)	844	798		1343(S)	2051	1874
0800	77-78	Local 1	1118				829				1947			
"Education"		State 7	909	1358(S)			767	1204(S)			1676	2561(S)		
		Total 8		545(S)	935	930		555(S)	775	740		1193(S)	1710	1655
	78-79	Local 2	1084				932				2017			
		State 7	1046	2011(S)			876	1384(S)			1923	3395(S)		
		Total 9		198(S)	1055	1041		591(S)	889	861		869(S)	1944	1891
0900	77-78	Local 1	1416				829				2246			
Engineering		State 4	1149	1872(S)			811	1192(S)			1961	3064(S)		
		Total 5		738(S)	1203	1135		573(S)	815	771		1552(S)	2018	1825
	78-79	Local 1	2039				1081				3120			
		State 4	2084	5506(S)			894	1386(S)			2979	6891(S)		
		Total 5		719(S)	2076	1385		616(S)	932	886		1365(S)	3008	2261
1000	77-78	Local 3	1258				787				2046			
Fine Arts		State 8	1223	2725(S)			755	1202(S)			1978	3927(S)		
		Total 11		738(L)	1233	1122		557(S)	764	738		1401(L)	1997	1849
	78-79	Local 3	1502				947				2449			
		State 8	1328	3102(S)			880	1382($)			2208	4484(S)		
		Total 11		642(S)	1376	1265		636(S)	899	874		1312(S)	2274	2136
1100	77-78	Local 3	1143				739				1882			
Foreign		State 8	982	1826(L)			734	1192(S)			1717	2668(L)		
Language		Total 11		654(S)	1027	979		555(S)	736	705		1245(S)	1762	1719
	78-79	Local 3	1232				908				2141			
		State 8	1175	1990(S)			830	1365(S)			2006	3355(S)		
		Total 11		698(S)	1191	1157		597(S)	852	823		1442(S)	2043	1964
1200	78-79	Local 1	573				685				1258			
Health		State -	-	-			-	-			-	-		
		Total 1		-	573	-		-	685	-		-	1258	-

LIII/79(R-3.42)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
1300	77-78	Local 2	849				680				1530			
H. Ec.		State 1	621	975(L)			828	828(S)			1449	1665(L)		
Transfer		Total 3		621(S)	774	-		671(L)	730	-		1396(L)	1503	-
	78-79	Local 2	839				790				1629			
		State 1	759	1006(L)			952	952(S)			1711	1737(L)		
		Total 3		672(L)	812	-		732(L)	844	-		1522(L)	1657	-
1500	77-78	Local 4	1113				1057				2171			
Letters		State 8	809	1306(L)			739	1433(L)			1548	2614(L)		
		Total 12		630(S)	911	899		555(S)	846	816		1211(S)	1756	1725
	78-79	Local 4	1112				1131				2243			
		State 8	1031	2578(S)			827	1454(L)			1858	3950(S)		
		Total 12		350(S)	1058	977		599(S)	929	909		1292(S)	1987	1860
1700	77-78	Local 4	1034				1045				2079			
Math		State 8	802	1431(S)			1432	1432(L)			2334	2623(S)		
		Total 12		536(S)	880	859		555(S)	841	811		1217(S)	1721	1681
	78-79	Local 4	1142				1133				2275			
		State 8	1013	2469(S)			833	1453(L)			1847	3844(S)		
		Total 12		607(S)	1057	960		602(S)	934	915		1302(S)	1990	1874
1800	77-78	Local -	-				-				-			
Mil. Sci.		State 1	79	-			87	-			165	-		
		Total 1		-	79	-		-	87	-		-	165	-
	78-79	Local -	-				-				-			
		State 1	220	-			608	-			828	-		
		Total 1		-	220	-		-	608	-		-	828	-
1900	77-78	Local 4	1154				1077				2232			
Phys. Sci.		State 8	980	1716(S)			743	1448(L)			1724	2928(S)		
		Total 12		618(S)	1039	1013		563(S)	855	825		1461(S)	1894	1834
	78-79	Local 4	1315				1144				2460			
		State 8	1246	3084(S)			849	1464(S)			2096	4547(S)		
		Total 12		652(S)	1270	1150		597(S)	948	931		1488(S)	2217	2057

LI11/79(R-3.43)

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
2000 Psych.	77-78	Local 4	680				1016				1697			
		State 8	693	900(S)			738	1432(L)			1432	2182(L)		
		Total 12		552(S)	689	682		555(S)	832	799		1183(S)	1521	1488
	78-79	Local 4	850				1120				1971			
		State 7	942	2053(S)			839	1453(L)			1782	3424(S)		
		Total 11		592(S)	909	818		597(S)	942	923		1189(S)	1851	1750
2100 Public Service	77-78	Local 1	1227				1012				2239			
		State -	-	-			-	-			-	-		
		Total 1		-	1227	-		-	1012	-		-	2239	-
	78-79	Local 1	765				662				1427			
		State -	-	-			-	-			-	-		
		Total 1		-	765	-		-	662	-		-	1427	-
2200 Soc. Sci.	77-78	Local 4	937				1023				1961			
		State 8	833	1215(S)			738	1432(L)			1572	2452(L)		
		Total 12		604(S)	868	860		555(S)	833	802		1238(S)	1702	1673
	78-79	Local 4	1116				1115				2231			
		State 8	1018	1625(S)			827	1453(L)			1845	3001(S)		
		Total 12		767(S)	1051	1022		594(S)	924	904		1535(S)	1975	1916
4900 Interdisc.	77-78	Local 3	922				1054				1976			
		State 6	744	1324(S)			692	1595(L)			1437	2594(L)		
		Total 9		546(S)	803	766		555(S)	813	739		1136(S)	1617	1546
	78-79	Local 3	1119				1099				2218			
		State 6	1329	3599(S)			796	1466(L)			2842	4999(S)		
		Total 9		568(L)	1260	1024		596(S)	897	859		1239(S)	2157	1882
5000 "Paralegal"	77-78	Local -	-				-				-			
		State 1	670	-			1193	-			1862	-		
		Total 1		-	670	-		-	1193	-		-	1862	-
	78-79	Local -	-				-				-			
		State 1	1739	-			1253	-			2992	-		
		Total 1		-	1739	-		-	1253	-		-	2992	-

CODE	YEAR	RESPONSE	DIRECT COST PER S-FTE				INDIRECT COST PER S-FTE				TOTAL COST PER S-FTE			
			SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)	SYSTEM AVERAGE	EXTREMES	STATEWIDE AVERAGE ACTUAL	(TRIMMED)
5000*	77-78	Local -	-				-				-			
Business		State 1	433	-			633	-			1066	-		
Core (non-voc.)		Total 1		-	433	-		-	633	-		-	1066	-
	78-79	Local -	-				-				-			
		State 1	661	-			604	-			1264	-		
		Total 1		-	661	-		-	604	-		-	1264	-
5900	77-78	Local 1	1485				1432				2918			
"Occ. Skill"		State -	-	-			-	-			-	-		
		Total 1		-	1485	-		-	1432	-		-	2918	-
	78-79	Local 1	1658				1454				3112			
		State -	-	-			-	-			-	-		
		Total 1		-	1658	-		-	1454	-		-	3112	-
6000	78-79	Local 1	782				903				1685			
Non-reimb.		State -	-	-			-	-			-	-		
Voc.		Total 1		-	782	-		-	903	-		-	1685	-
8400	77-78	Local -	-				-				-			
"A.B.E."		State 1	396	-			1192	-			1589	-		
		Total 1		-	396	-		-	1192	-		-	1589	-
	78-79	Local -	-				-				-			
		State 1	2317	-			1368	-			3685	-		
		Total 1		-	2317	-		-	1368	-		-	3685	-
9900	77-78	Local -	-				-				-			
Remedial		State 6	1508	2338(S)			357	928(S)			1865	2338(S)		
		Total 6		812(S)	1508	1475		0(S)	357	304		1377(S)	1865	1869
	78-79	Local -	-				-				-			
		State 6	1737	2234(S)			389	983(S)			2125	3009(S)		
		Total 6		1012(S)	1737	1793		0(S)	389	337		1620(S)	2125	2031

LI11/79(R-3.45)

ATTACHMENT D

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Interviews:

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ATTACHMENT E

Glossary of Terms

GLOSSARY OF TERMS

For the convenience of readers unfamiliar with educational terms it was felt that definitions of words or abbreviations as used in this study would help clarify understanding. Sample instruments are included in Attachment A for further explanation of term usage.

1. Postsecondary Education - formal instruction of less than baccalaureate level for persons beyond the compulsory school attendance age. The instruction can be designed to meet occupational needs or transfer requirements to higher education.*

2. Occupational Education - a program comprised of a course or series of courses, as approved by SBCCOE staff, designed to train students for entry or re-entry into gainful employment or up-grading of skills.

3. General Studies - a course or series of courses designed for the education of the public as a whole. In the case of this study, those courses that are NOT occupationally approved at the postsecondary level — also called Arts & Sciences in some institutions.

4. Area Vocational School - institution designated by the State Board for Community Colleges and Occupational Education offering secondary, postsecondary, adult and disadvantaged/handicapped vocational education. The governing entity can be a community/junior college, a secondary school district or cooperative effort between districts.

5. Independent Area Vocational School - a legislatively designated area vocational school not controlled by a community college/junior college but rather by a single school district or a BOCS.

6. Local District Junior College - two year postsecondary institution governed by a local council elected by local constituents and representing the local service area.

7. State System Community College - two year postsecondary institution governed by the State Board for Community Colleges and Occupational Education.

8. S-FTE - (Student Full-Time Equivalent) - one student enrolled in an institution for forty-five quarter hours or thirty semester hours per year. Several part-time students enrolled for an equivalent amount of quarter/semester hours equals one S-FTE.**

9. F-FTE (Faculty Full-Time Equivalent) - the equivalent of one faculty position filled full-time by a combination of full-time or part-time faculty for one fiscal year.***

10. SBCCOE - state-wide abbreviation of the State Board of Community Colleges and Occupational Education.

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*based on Nat'l Commission on Financing of Postsecondary Education (1974) and Colorado law (1978)

**from Colorado FTE guidelines

***from Colorado budgetary guidelines for state system community colleges

11. Program - a series of courses leading to a defined educational goal. May encompass occupational or general studies courses or both.

12. Discipline - grouping of general studies courses based on similar curricula as identified by Colorado HEGIS codes.

13. OE code - United States Office of Education six-digit code used to identigy specific occupational education courses of study.

14. HEGIS code - Higher Education General Information Survey, U.S. Office of Education - a four digit system of identifying discipline offerings. For this study only the first two digits of the code were used for classifying general studies data.

15. Direct Instructional Costs - those expenditures from the current expense budget made in support of classroom instruction. Specifically, faculty salaries and benefits, classroom supplies and equipment, travel related to classroom activities, administrative salaries for general studies/occupational deans or administrative staff such as head teachers or division heads. (See sample instrument instructions - attachment D)

16. Indirect Instructional Costs - those expenditures made at the institutional level from the current expense budget for instructional support services. Specifically, president, vice-president, business services, institutional equipment, utilities, grounds and maintenance, instructional/learning media center etc. (See sample instrument instruction - attachment D)

17. Total Instructional Cost - a summation of direct and indirect instructional costs. Theoretically the total instructional costs of all codes reported by an institution should equal the current expense budget for that year.

18. Reimbursable Expenses - expenses for occupational education that are approved to be expended from federal or state funds designated for occupational education as authorized by the state legislature.

19. State and Federal Appropriations - a sum of money appropriated out of state and/or federal funds by the legislature.

20. Tax Revenues - those dollars obtained for education through local property tax mill levies and specific ownership taxes (Applies only to district junior colleges.)

21. Tuition and fees - charges to students for courses and use of facilities. Tuition collected by state system community colleges is appropriated by the legislature as part of the total budget allocations. Tuition collected by local district colleges and area vocational schools is considered direct income to those institutions and can be used as revenue along with state entitlement grants.

22. General studies entitlement grants - flat grant for all S-FTE attending a local district junior college.

23. Vocational entitlement grants -
    Local district junior college - grant in addition to general studies entitlement for S-FTE in occupational courses.
    Independent area vocational school - flat grant for each S-FTE with a declared occupational objective.

24. VE 115 - Form used by vocational/occupational education to report expenses incurred by OE code centers to the state board. Used by both secondary and postsecondary institutions, at this time.